

FOREWORD



Haryana Forest Manual Volume-II was prepared first time after reorganization of erstwhile Punjab State into Punjab, Haryana, Himachal Pradesh and Union Territory of Chandigarh. After creation of Haryana State on 1st November, 1966, certain Acts, Rules, Regulations and Notifications which otherwise were irrelevant in the contest of State of Haryana are required to be omitted in the present volume. At the same time, some additional Acts, Rules, Orders, Guidelines and Instructions which are now important and necessary for the management of Forest and Wildlife in the State of Haryana need to be incorporated. Last edition of the Forest manual Vol-II was published on 11th January 1977. Therefore, a new updated version of Haryana Forest Manual Volume-I has been prepared incorporating the changes in rules, regulations and powers of competent authorities, which has occurred till date.

This revised version could address the need of the forest staff of Haryana Forest Department. This Manual has been prepared by incorporating latest available Orders, Circulars, Amendments, etc. and will be of great help to Forest Department in ensuring transparent and accountable administration and to meet the forth-coming new challengers in the protection of Forest.

During the preparation of Haryana Forest Manual Volume-I, extensive and latest inputs from all subject heads at Head Office, Panchkula have been taken and incorporated at appropriate places. However, the change is a continuous process and it need to be taken care of while making use of Haryana Forest Manual Volume-I.

The Account Codes, treasury and Sub treasury Rules and latest budget preparation procedures have been updated in light of the latest circulars issued by the Government of Haryana. However for authoritative reference, the quotation of Rules of the relevant book/ circulars will be given and not this manual.

There may be inadvertent error in typing and relevant facts, rules etc. it is requested to bring to the notice any error discovered by the esteemed reader and supply any information considered relevant for this manual for correction and updation.

I acknowledge the hard work put in by Mr.D.K.Sinha, IFS, Conservator of Forests (Forest Conservation) in updating and compiling the manual and Mr. K.S.Chauhan, IFS APCCF (Production), Mr.Satyabhan, IFS, CCF (Development) Mr Vinit Garg , IFS CF (Planning & MIS) and Mr M.L.Rajvansi, IFS , DCF (HQ) for guidance and providing relevant inputs.

I am sure that all forest officials will find this Manual quite useful and helpful in discharging their duties and responsibilities.

Date : 25.05.2015
Panchkula, Haryana

-sd-

(C.R. Jotriwal)

Principal Chief Conservator of Forests, Haryana

INDEX

CHAPTER	SUBJECT	PAGES
I	Administrative Charges	2-5
II	Duties and Powers	6-13
III	External & Internal Relations	14-18
IV	Extra Departmental Services	19
V	The Forest Services (This chapter will be got printed separately)	20
VI	Powers	21-51
VII	Departmental Examination	52-56
VIII	Posting and Transfers	57-61
IX	Confidential Reports	62-86
X	Leave of Absence	87-99
XI	Uniforms	10-103
XII	Timber and Store Accounts	104-121
XIII	Cash Account	122-225
XIV	Budget	226-263
XV	Office Business	264-288
XVI	Annual Administration Report	289-331
XVII	Miscellaneous Executive Orders by Government and The Principal Chief Conservator of Forests	332-404
APPENDICES		
i	Wildlife related circulars	405-407
i	Classification of Financial Heads	408-421

CHAPTER – I

ADMINISTRATIVE CHARGES

- | | | |
|------|---|---|
| 1.1. | The Forest Administration in the State of Haryana is administered by the Principal Chief Conservator of Forests (PCCF) who is the Head of Forestry Force (HoFF). | Central Administration (HoFF) |
| 1.2. | The HoFF is assisted at the headquarter by Additional Principal Chief Conservator of Forests (Forestry), Additional Principal Chief Conservator of Forests (Wildlife), Chief Conservator of Forests (Administration), Chief Conservator of Forests (Head Quarter), Conservator of Forests (Forest Conservation) and Conservator of Forests (Planning & Management Information System). | Administrative charges (Head Office) |
| 1.3. | The State is divided into two administrative charges (designated as wings) each under the control of Additional Principal Chief Conservator of Forests (APCCF): Additional Principal Chief Conservator of Forests (Forestry) and Additional Principal Chief Conservator of Forests (Wildlife) to carry out various functions of the Forests and Wildlife preservation. | Controlling Charges of various administrative units (APCCF) |
| 1.4. | The forestry wing headed by APCCF (Forestry) is divided into two administrative units under the Administrative control of Chief Conservator of Forests (Protection-I), Panchkula and Chief Conservator of Forests (Protection-II), Gurgaon each having control over Forest Circles under the administrative control of a Conservator of Forests (Territorials). There are four Territorial Forest Circles: (1) North Forest Circle, (2) South Forest Circle, (3) West Forest Circle and (4) Central Forest Circle each having control over respective Forest Divisions under the administrative control of a Divisional Forest Officer (DFO). | Controlling Charges of APCCF (Forestry) |
| 1.5. | The forestry wing headed by APCCF (Wildlife) is divided into two administrative units under the Administrative control of Conservator of Forests (Wildlife), Panchkula and Conservator of Forests (Wildlife), Gurgaon each having control over Wildlife Divisions under the administrative control of a Divisional Wildlife Officer (DWLO). | Controlling Charges of APCCF (Wildlife) |
| 1.6. | The Wood harvesting works are under the administrative control of Additional Principal Chief Conservator of Forests (Production), Panchkula. The wood harvesting circle is under the control of Conservator of Forests (Production), Karnal who has control over four wood harvesting Forest Divisions (Production) at Karnal, Yamunanagar, Kurukshetra and Hisar under the administrative control of a Divisional Forest Officer (Production). | |
| 1.7. | The Forest Development and research work is under the administrative control of Chief Conservator of Forests (Development), Panchkula. The Development functions are carried out by Research and Training Circles under CCF (Development) each headed by Conservator of Forests (Research), Pinjore | |

and Conservator of Forests (Training), Pinjore. The Publicity and Extension programs of the Forest Department are carried out by Conservator of Forests (Social Forestry), Ambala who is under administrative control of CCF (Development), Panchkula. The Working Plans are prepared under the administrative supervisions of Conservator of Forests (Working Plan), Gurgaon who is under the administrative control of CCF (Development), Panchkula. Monitoring and Evaluation of various forestry schemes is carried out by the Conservator of Forests (Monitoring & Evaluation), Karnal who has control over Forest Divisions (M&E) at Karnal and Hisar under the administrative control of a Divisional Forest Officer (M&E).

- 1.8. The administrative charges of various functional administrative units with headquarters as on 1st January 2015 as stated below:-

Administrative in-charge	Administrative in-charge	Name of Forest Circle	Forest Division, Headquarter
APCCF (Forestry), Panchkula	Chief Conservator of Forests (Protection-I) Panchkula	North Circle, Panchkula.	1. Morni-Pinjore 2. Yamuna Nagar 3. Kurukshetra 4. Kaithal 5. Ambala
		Central Circle, Rohtak	1. Rohtak 2. Panipat 3. Sonapat 4. Jhajjar 5. Karnal
		South Circle, Gurgaon	1. Gurgaon 2. Faridabad 3. Mohindergharh 4. Rewari 5. Mewat 6. Palwal
		West Circle, Hisar	1. Jind 2. Bhiwani 3. Hisar 4. Sirsa 5. Fatehabad
		Community Forestry Circle Ambala	1. Ambala 2. Kurukshetra 3. Panipat
	Chief Conservator of Forests (Community Forestry), Panchkula	Community Forestry Circle, Hisar	1. Hisar 2. Bhiwani 3. Rewari 4. Faridabad
		M&E Circle, Karnal	1. M&E, Karnal 2. M&E, Hisar
		Production Circle, Karnal	1. Yamuna Nagar
APCCF (Wildlife) Panchkula	Chief Conservator of Forests (Development)		

Panchkula

2. Kurukshetra

3. Karnal

4. Hisar

Research Circle, Pinjore

1. Research, Pinjore

2. Seed, Pinjore

Training Circle, Pinjore

1. Training, Pinjore

2. Training, Sohna*

Social Forestry Circle, Ambala

DPO, Ambala

DPO, Hisar

Working Plan Circle, Gurgaon

Working Plan Officer

Wildlife Circle, Panchkula

1. Panchkula

2. Rohtak

Wildlife Circle, Gurgaon

1. Gurgaon

2. Hisar

* Training Centre Sohna is under overall control of CF (Working Plan), Gurgaon.

- | | | |
|-------|---|---------------------------------------|
| 1.9. | Forest Divisions are divided into Forest Ranges, which are further sub-divided into Forest blocks which comprise forest beats. | Executive & Protective charges. |
| 1.10. | A list of Forest Circles, Divisions, Sub-Divisions and Ranges and their headquarters is printed yearly along with the gradation lists of Gazetted and Non-Gazetted Officers. | Gradation List |
| 1.11. | The Principal Chief Conservator of Forests / HoFF may sanction the formation and restructuring or abolition of Ranges, but alterations in administrative or Divisional charges and the creation or abolition of such charges requires the sanction of Government. | Formation and restructuring of charge |
| 1.12. | Conservator of Forests may sanction the formation and restructuring or abolition of forest blocks within its administrative jurisdiction. | |
| 1.13. | Divisional Forest Officers may sanction the formation and restructuring or abolition of Forest beats within its administrative jurisdiction. | |
| 1.14. | Normally the charge of a cadre post of Forest Division is held by Indian Forest Service officer in the rank of Deputy Conservator of Forests. In emergencies if a senior duty cadre officer is not available then an Assistant Conservator of Forests or Extra Assistant Conservator of Forests, who has passed the prescribed Departmental examinations may be posted as in-charge of a Forest Division. If, a cadre officer is not available then an Assistant Conservator of Forests from the State Forest service, who has passed the prescribed Departmental examinations and are in the Select list may be posted as in-charge of a Forest Division for a period of three months under Rule 9 of The Indian Forest Service (Cadre) Rules, | Charges |

1966. For further continuation of the State Forest Officers on Cadre post, permission of Central Government must be obtained. Non cadre posts of Forest Divisions are normally held by the State Forest Service officers.

- 1.15. The charge of a Forest Range is ordinarily held by a Forest Ranger, but more important Ranges may be held by HFS and less important Ranges by Deputy Rangers. Assistant Conservator of Forests and Extra Assistant Conservator of Forests are placed in-charge of a Range for training.
- 1.16. The charge of a Forest Block is held by a Deputy Ranger or a Forester. The charge of a Forest Beat is held by a Forest Guard.

CHAPTER – II DUTIES AND POWERS

2.1(i) The Principal Chief Conservator of Forests and Head of Forestry Force (HoFF) is the Chief Administrative, Academic, Scientific and Technical Adviser to Government on forestry matters. He is the Head of the Forest Department in the State.

Duties of
Principal Chief
Conservators of
Forests and HoFF

(ii) The Principal Chief Conservator of Forests is empowered to deal on his own authority, with all professional questions such as Working Plans, Silvicultural operations, Departmental logging and fire protection.

(iii) The Principal Chief Conservator of Forests supervises the framing of Working Plans. He deals finally with the preliminary reports, but submits the completed Plan to Government for sanction. He is competent to sanction the Working Plans for Soil Conservation where no principle is involved. He is responsible for the final checking of control forms, for Working Plans sanctioned by the Government.

(iv) The Principal Chief Conservator of Forests submits to Government for the whole State, the consolidated budget, the appropriation proposals and the annual forest administration report.

(v) The Principal Chief Conservator of Forests controls the postings and transfers of the gazetted officers and inter-Circle transfers of members of the subordinate Forest Service. The posting of gazetted officers to the charge of various Forest Circles and Forest Divisions are, however, made by Government with his consultation.

(vi) The Principal Chief Conservator of Forests as Head of Forest Force (HoFF) and the Head of Department controls all forest affairs and issues such instruction as he may consider necessary on the administration and working of the forests. The HoFF is assisted by the Addl. Principal Chief Conservator of Forests (Forestry) in forest management.

(vii) The Principal Chief Conservator is also Head of Wild Life Wing. The HoFF is assisted by the Addl. Principal Chief Conservator of Forests (Wildlife) in Wildlife Preservation and management.

2.2 (i) Subject to controls by Government and by the Principal Chief Conservator of Forests in matters with which he/she is competent to deal, the Addl. Principal Chief conservator has full control of forest matters within his Jurisdiction/Circle.

Duties of Addl.
Principal Chief
Conservators of
Forests

2.3 (i) Subject to controls by Government, the Principal Chief Conservator of Forests and Addl. Principal Chief Conservator of Forests in matters with which he/she is competent to deal, the Chief conservator has full control of forest matters within his Jurisdiction/Circle.

Duties of Chief
Conservators of
Forests

(ii) The Chief Conservator of Forests, within his/her Circle, controls the postings and transfers of officers in charge of Ranges and of Head Clerks and the transfers of all other subordinates between Divisions.

(i) Subject to controls by Government, the Principal Chief Conservator of Forests, Addl. Principal Chief Conservator of Forests and the Chief conservator of Forests in matters with which he/she is competent to deal, the Conservator has full control of forest matters within his Jurisdiction/Circle.

(ii) The Conservator of Forests, within his/her Circle, controls the postings and transfers of officers in charge of Ranges and of Head Clerks and the transfers of all other subordinates between Divisions.

(iii) The Conservator of Forests corresponds direct with Commissioners on all administrative matters affecting his Circle, but questions of personnel, finance, policy and matters which affect the department or State as a whole will be referred to the Chief Conservator of Forests, who will also be consulted on all important matters, especially sales.

(iv) The Conservator of Forests will make systematic tours of inspection and will carry out one detailed inspection of a Range or Block every month. During these tours the following points will receive particular attention and, if necessary, be specially reported on to Government , the Principal Chief Conservator and Chief Conservator of Forests:-

- a) Surveys and settlements, made or in progress, and their cost, extent to which they are still required, nature and adequacy of the maps and settlement records; prepares results of working and the settlements in force;
- b) Working Plans already made or in progress and their cost, extent to which they are still required, results of working of Plans in force;
- c) Forest boundaries, their nature and state of repair, demarcation work in progress and its cost, demarcation work still to be done;
- d) Roads, buildings, and other similar works, in existence or under construction, their cost, state of repair; new roads,; buildings, or other works required;
- e) Executive and protection staff, efficiency, state of discipline, etc;
- f) Conditions of the forests, the methods of treatment employed; natural reproduction, causes which interfere with it etc;

- g) Protection of the forests from injury by man by cattle, by fires, etc.; breaches of the forest rules, their frequency and causes;
 - h) Works of reproduction and cultural improvements, extent, condition and cost of plantations made, conditions of nurseries, new sowings or planting required; thinning; creeper cutting etc.; extent to which carried on and required;
 - i) Method of working and management in force, advantages or otherwise of these methods, expenditure incurred on them; out-turn of the forests and financial results;
 - j) Timber depots, their situation and adequacy; condition in which kept; state of their records etc.
- (v) At the conclusion of each important tour of inspection of a Block, Range or Division, the Conservator will write a self-contained note, dealing with the policy, management, progress, standard of works, protection in the Forests visited as well as shortcomings noticed and measures taken to set them right. A copy of this note will be sent by him to the Principal Chief Conservator of Forests, APCCF, CCF and the Administrative Secretary for their information. For any matters requiring action a separate reference will be made by the Conservator. In addition to the full note, brief notes may be written on individual forests or projects for the guidance of the Divisional Forest Officer. Copies of these notes may be sent for placing in compartment history files. Conservator in-charge of Wood Harvesting Circle and Development Circles are exempted from submission of this note.
- (vi) The Conservator will see that all money transactions are conducted in accordance with the rules in force; and will examine the cost of current works, and of those which have been spread over several years. He will also ascertain whether the Divisional Forest Officers and other members of the controlling staff are conversant with their duties, that discipline is maintained and that work is properly supervised.
- (vii) A Conservator in Control of an irrigated plantation must satisfy himself by personal inspection during the irrigation season that adequate arrangements have been made by the Divisional Forest Officer to irrigate each plantation.

2.5. The chief duties of the officer in charge of a Forest Division are:-

- (i) To be responsible for the proper management of the forest business and for the finance of his Division;
- (ii) To take an active part in all technical works;

Duties of
Divisional Forests
Officer

- (iii) To approve annual plantation programs as per the site suitability and identify correct technique of plantation and species of plants to be planted.
- (iv) Subject to the prescriptions of the Working Plan and his superior officers, to control the Silviculture of his Division and to be responsible for the correctness of all technical operations;
- (v) To make himself thoroughly conversant with the Land Administration Manual and the Land revenue settlements of his Division;
- (vi) To have a wide knowledge of the people with whom he has to deal; to show sympathy for their requirements and to carry out the forest policy prescribed for him with fairness and common sense;
- (vii) To submit a monthly diary or progress report in which he will report briefly the progress of all works going on in the Division and any other events of interest and importance. This diary or progress report will be submitted to the Conservator.
- (viii) (For irrigated plantation Divisions only):- To ensure by personal inspection and adequate organization and control that each and every compartment in the plantation is properly watered.
- (ix) The Divisional Forest Officer will make frequent tours for inspection throughout the Division and will carry out detailed inspection of a Beat or Block every month. At the end of each tour of the month he will write an inspection note on the forests visited showing the state of protection of forests and forest produce, condition of forest boundaries, encroachments of forest land, standard of plantation and other works, result of checking of works and their quantities and any other important matters. It will also deal with the shortcomings noticed and action taken to set it right. Copy of this note will be sent by him to the Principal Chief Conservator of Forests, Chief Conservator of Forests and Conservator of Forests for their information. For any matter requiring action, a separate reference will be made by the Divisional Forest Officer. CF, Working Plan, Research, Training, Publicity and Timber Extraction (logging) are exempted from the submission of such tour notes.

2.6 The following are the chief duties of officer-in-charge of Forest Range:-

- (i) To be responsible for all disbursements and expenditure within his Range. All payments of pay and labour must, as far as possible, be made personally by him and he is personally responsible that labours are not employed for longer than necessary and that disbursement are made without delay. Since as per the Government order the payments of salary to staffs, wages to

labors and payment to contractors and others are disbursed directly through treasury, the RFO will ensure to submit to the DFO/ DDO all bills within a week of following month for payment.

- (ii) To communicate all orders and instructions to his subordinates, and to see that they understand them and carry them out;
- (iii) To check and control all works within his Range and to ensure that Government funds are used in the most economical and efficient way;
- (iv) To prepare Annual Plan of Operations (APO) as per the site suitability and identify correct technique of plantation/ rehabilitation and restoration and identify species of plants to be planted and get the same approved by DFO.
- (v) To protect Government interests by insisting upon good work from all subordinates and labour and by producing the maximum revenue from his Range consistent with the highest principles of forestry;
- (vi) When the forestry works are carried out on contract as per the government policy then to prepare the estimate of works and supervise the works carried out by the contractor after the contract has been awarded by the DFO.
- (vii) To collect, check and consolidate all returns and registers, to prepare the monthly Range accounts and to carry out all office work promptly and correctly;
- (viii) To prevent any misuse of authority by subordinates, particularly in compounding forest offences.
- (ix) To thoroughly check the enumeration of the trees; inspect the plantations and felling work being carried out in one Beat every month. He will report the shortcomings or irregularities, if any, noticed by him during the inspection to the Divisional Forest Officer.
- (x) To check the protection of forests and the Boundaries and ensure that no encroachments remain undetected.

2.7 The duties of a Block Officer/Range Assistant are:-

- (i) To verify the damage reports issued by Forest Guards in his Block and to compound or otherwise dispose of all the damage reports received back from the Range Officer concerned within prescribed time of two months from the date of issue of each damage report;
- (ii) To supervise and get all the works executed in the Block according to the standing order/instructions issued from time to time in this respect and to ensure that labour engaged on forest operations is the minimum required for

Duties of Block
Officer (Forester
or Deputy Ranger

the purpose and is usefully employed. To check the labour employed on Muster Roll and to see that work done commensurate with expenditure incurred and to submit the Muster Roll duly completed to his Range Officer soon after completion of work.

- (iii) When the forestry works are carried out on contract basis as per the government policy then to prepare the estimate of works and supervise the works carried out by the contractor after the contract has been awarded by the DFO.
- (iv) To ensure effective protection of the forests in the Block and check that no illicit felling of trees or any other damage takes place in his Block;
- (v) To check the forest boundaries in the Block and ensure proper maintenance of the boundary pillars;
- (vi) To maintain all registers and other record in his charge in proper form and to send all the requisite returns and reports in time to his Range Officer;
- (vii) To supervise the works of the Forest Guards under his control and prevent them from misusing their authority, accepting bribes and harassing the people;
- (viii) To report to the Range Officer on all important happenings in his Block and to carry out all orders that may be given to him from time to time;

2.8

The chief duties of a Forest Guard are:-

Duties of Forest Guard

- (i) To be fully acquainted with his Beat and to have knowledge of everything taking place therein;
- (ii) To be fully acquainted with and to possess a list of rights, privileges and concessions that may be exercised by the people in the forests of his Beat;
- (iii) To strictly observe the rules for compounding forest offences;
- (iv) To carry out orders of the Range Officer; repairs of the boundary pillars, roads and buildings in his Beat;
- (v) To carry out even without orders but not to incur expenditure on these works without Range Officer's approval.
 - (a) the maintenance of fences;
 - (b) tending operations in regeneration areas and plantations;
 - (c) Weeding of young plants.
- (vi) To see that the game rules are observed and to put a stop to illegal shooting, hunting and trapping and any wildlife offences.
- (vii) To ensure effective protection of the forests and other public properties in his charge against any type of damage;

- (viii) To issue damage report promptly when a forest offence is committed or any other damage takes place in the Beat in accordance with the procedure laid down for this purpose and to submit the same punctually within prescribed time.
- (ix) To arrange sufficient labour for the execution of departmental works in the Beat;
- (x) Where the forestry works are executed on contract then supervise the work regularly for quality and quantity and maintain Measurement Book (MB) for the work done before submitting the bill produced by the contractor / Village Forest Committee (VFC).
- (xi) To maintain Measurement Book/M. Rolls of daily labour employed on forest works properly and submit the same soon after the close of the month or completion of the work whichever is earlier, and to ensure that all the works are executed according to the instructions and at the minimum cost within fixed cost norm;
- (xii) To maintain felling registers, enumeration registers, *roznamcha* book and accounts of the stock, material etc. in his charge in the relevant forms and to submit the prescribed returns in time;
- (xiii) To carry out all the orders of his superiors given to him from time to time.

2.9 The chief duties of Forest Guards employed on Logging Work are to carry out logging operations as prescribed in the technical note.

Forest Depot

- (i) To arrange the felling work and keep the account of each felling party;
- (ii) To maintain felling Register and other prescribed forms;
- (iii) To take measurement of each log;
- (iv) To arrange for transport of timber and fuel from forest depot to sale depot;

Sale Depot

- (i) To classify the logs and place logs and fuel wood in prescribed stacks;
- (ii) To prepare list of lots;
- (iii) To supervise and keep watch and ward on the sale depot;
- (iv) To allow removal of wood from sale depot under proper authority.
- (v) To maintain various registers and forms for the Sale Depot.

2.10 The following posts in the Haryana Forest Department which at the time of appointment require technical knowledge of forest operations are classed as Technical posts:

- (i) Indian Forest Service.
- (ii) Haryana Forest Service, Class II.
- (iii) Forest Rangers.
- (iv) Deputy Rangers.
- (v) Foresters.
- (vi) Forest Guards, who have passed the Haryana Forest School Course or Forest Guard Course.

Note:- If directly appointed then only when they have obtained the Haryana Forest School Certificate.

The post of Forest Guard requires no technical qualifications at the time of appointment but after 5 years or so Forest Guards in the majority of Divisions acquire knowledge of technical operations which entitles them to be classed as Technical men.

A Forest Guard may be classed by the Conservator as a Technical man when he possesses the following qualifications: -

- a) Minimum service 5 years.
- b) A certificate (to be given by the Divisional Forest Officer only after personal inspection of the Forest Guard's work) that he is expert in at least three of the following operations : -
 - (i) Irrigation of Plantations.
 - (ii) Nursery work and plantations.
 - (iii) Thinning.
 - (iv) Road and building constructions.
 - (v) Logging works.
 - (vi) Soil Conservation works.
 - (vii) Demarcation and map reading,
 - (viii) Floating and rafting, and
 - (ix) Timber Depot works,

2.9 Powers under the Indian Forest Act. etc., are given in **Forest Manual Volume-I**. Other Powers are given in this Volume-II.

CHAPTER – III EXTERNAL AND INTERNAL RELATIONS

- | | | |
|-----|---|---|
| 3.1 | Government will seek the advice of the Director General of Forests, Government of India where ever necessary. He/she may be requested to tour in the State in connection with forest matters. Director General of Forests, Government of India and Principal Chief Conservator of Forests may correspond direct on all matters of professional interests. | Relation with the Director General of Forests, GOI |
| 3.2 | The Principal Chief Conservator of Forests may correspond directly with Forest Research Institute, Dehradun, Central Arid Zone Research Institute, Jodhpur, Forest Survey of India, Dehradun, Indian Council of Forestry Research and Education, Dehradun, other Soil Conservation Research and Training Centers and Institute and other Institutes dealing with Forestry research and Education etc. on all technical matters and training programmes. He/she may also correspond direct with Forest Survey of India and Survey of India in connection with preparation of maps and Survey of forest areas. | Relations with the ICFRE, FRI and other central Organizations |
| 3.3 | The Chief Conservator of Forests (Development), Conservator of Forests (Research) and Conservator of Forests (Training), are the Liaison Officer, between the Forest Research Institute (FRI), Indian Council of Forestry research and Education (ICFRE) and other State Forestry Research and Training Institutes for all the forestry research, experiments and training. The basis of his work is the quinquennial (five years) and annual programmes, prepared in accordance with the instructions laid down on the subject. | Relation of Development circle and Silva with ICFRE, FRI and other central research institutes. |
| 3.4 | Divisional Forest Officers will be responsible to administer the forests in the interests of the people of the district in so far as their interests do not conflict with the interests of the State as a whole. Welfare of the people will be given due consideration. It will also be necessary for the Divisional Forest Officer to act within the frame work of National and State Forest Policy. Where the Deputy Commissioner gives any suggestion to the Divisional Forest Officer, the latter will act accordingly. If the suggestions of the Deputy Commissioner are not in accordance with the forest policy, the matter will be explained to the Deputy Commissioner by the Divisional Forest Officer. In case the Deputy Commissioner still insists, the matter will be referred by the Divisional Forest Officer to the Conservator of Forests and he will not act without the order of the Conservator of Forests if the matter is in conflict with the forest policy. Any decision taken in respect of the rights of people, the Deputy Commissioner will always be consulted. | Relation with District Officers |

- 3.5 The advice of the Deputy Commissioner should always be sought in such matters as the collection of land revenue, the eviction of tenants and in similar matters which are outside the ordinary scope of forest officers' duties. On the other hand the Divisional Forest Officer will always be ready to advise the Deputy Commissioner on such technical matters as the establishment of plantations and the management of any areas under the direct control of Deputy Commissioner.
- 3.6 The Divisional Forest Officer will always be consulted by the Deputy Commissioner regarding proposed alienations of forests or waste lands either by grant, lease or sale, and he will give such assistance in these cases as the Deputy Commissioner may require, especially in the selection of the sites and in the determination of the boundaries of the proposed grants. No land, whether protected or un-classed forests or waste land, the revenue of which is credited to the Forest Department will be granted, leased or sold without the consent of the competent authority under Forest Conservation Act 1980.

This paragraph does not give the Forest Department authority to grant lease of un-classed forests land in regard to which the rules in paragraph 62 of Revenue Circular No. 56 must be observed. As to temporary cultivation subsidiary to Forest management see paragraphs 8, 9 and 10 of the same circular. In all these matter for use of Forest land recorded in government record as forests for non-forestry use will require sanction of the competent authority under Forest Conservation Act 1980.

- 3.7 The Deputy Commissioner will see that the *tahsildars* and revenue subordinates of all grades render assistance to the Forest Department not only in the management of Government waste lands, but also in the management of all forests, especially in the assessment and collection of Government dues. All distinctions and practices which are likely to encourage the impression that forest work lies outside the ordinary duties of revenue official should be discouraged and the Deputy Commissioner will authorize the Divisional Forest Officer to address orders direct to these officials, in matters in which it may be convenient that he should act without the intervention of Deputy Commissioner.
- 3.8 The Divisional Forest Officer is a District Officer, and wherever possible his office should be located near the district offices. He should be personally known both to the Deputy Commissioner and to other District Officers and should take every opportunity of discussing district matters with them personally.
- 3.9 The Deputy Commissioner may direct the Divisional Forest Officer to deposit in the District Record Office such forest records as relate to forest settlements, revenue

leases or other matters affecting the use of the forests and waste lands by local people.

- 3.10 Closures required for the purpose of afforestation and checking of erosion will be proposed in consultation with the local inhabitants and revenue and civil officers so that difficulties of the inhabitants are given due consideration. The detailed procedure for consultation of local people, panchayat, Tehsildar, S.D.O. (Civil) and the Deputy Commissioner is given in the **technical note No. 6** on forest closures.

Relations between Forest Officers and District Officers with regard to closures.

- 3.11 It is essential that a spirit of co-operation and mutual assistance should prevail between the Working Plan staff and the territorial staff of the Forest Division in which the Working Plan is being prepared. The Divisional Forest Officer will do all in his power to help and will see that his subordinate staff does likewise. While the Working Plan party is at work, transfers of local staff will be reduced to a minimum. In particular, the Range Officer will meet the Working Plan Officer on his arrival in his Forest Range, and will give all assistance in organizing field operations. The Forest beat guard will accompany the Working Plan Officer and the enumeration parties while they are working in his Beat.

Coordination between Territorial and Working plan staffs.

- 3.12 The Divisional Forest Officer will supply all records required by the Working Plan Officer and will place at his disposal a complete set of maps, fully corrected and up-to-date. Statements of past revenue expenditure will be prepared in the Divisional Office but the statements of past yield will be obtained by the Working Plan Officer direct from the control forms.

- 3.13 The Divisional Forest Officer and his subordinate staff are expected actively to involve themselves in the research work being carried out in the Forest Division and to give all assistance possible to the research staff. Responsibility for the work is however, divided as under:-

Relation of DFO Research (Silva) with Territorial Divisions.

DFO (Research) is entirely responsible for the arrangement and execution of all work in connection with:

- (i) Forest research stations;
- (ii) Statistical sample plots;
- (iii) Collection of single tree statistics except for the disposal of any trees that may be cut which is the responsibility of the Territorial Division;

The Territorial staff is also responsible for the collection of single tree statistics from areas under exploitation.

In the case of experimental plots, DFO (Research) is entirely responsible for:-

- (i) the selection of such plots;

- (ii) the lay out and demarcation of the plots;
- (iii) marking and listing of any tree or other forest produce in such plots;
- (iv) the submission of proposals, through the territorial Divisional Forest Officer concerned, for closure or restriction in the plots;
- (v) the preparation of estimates for fences, huts, boundary pillars and other structures, such estimates being sent to the Conservator through the Divisional Forest Officer concerned when the value of the work exceeds a Divisional Forest Officer's powers, or send directly to the territorial Divisional Forest Officer in other cases;
- (vi) Carrying out of observations and writing up of research notes, etc., in connection with such plots.

On the other hand the Territorial Divisional staff is entirely responsible that:-

- (i) Such plots are properly protected and in no way interfered with;
- (ii) Closures or restrictions are duly notified and properly enforced throughout the year;
- (iii) Fences, huts, boundary pillars and other structures required in such plots are properly and promptly completed in accordance with sanctioned estimates;
- (iv) All trees etc. marked in such plots are felled, converted and removed as quickly as possible in accordance with the marking lists prepared by the Silvicultural Research Division.

3.14 Any new work, involving the multiplication of plots or large addition to existing plots, will be taken up only after consultation with the Conservator and Divisional Forest Officer concerned.

3.15 Although DFO Research (Silva), will carry out as much of the work as possible with his own staff, there are occasion when territorial Divisions will be called upon to lend extra establishment, as for instance, when sample or experimental plots are being laid out for the first time. For this reason, DFO Research (Silva), when sending his programme to the Divisional Forest Officer, will state clearly what work he intends doing in the Division and the assistance he would like from the territorial staff, and taken from its ordinary duties except with the permission in writing of the Divisional Forest Officer. As a partial exception to this, the Beat Guard will invariably be present when the research staff is working in his Beat and will assist in arranging camping grounds, supplies, and labour and in providing local information.

3.16 DFO Research (Silva) will take care, in no way to usurp the powers or discretion of the Divisional Forests Officer and in particular, will address all requests for information or records to the Divisional Forests Officer himself and to no one else, unless specially

permitted to do so by the Divisional Forests Officer. He will arrange his tour programme so as to cause as little interference as possible with the work of the Division, and when necessary the Divisional Forests Officer may require him to modify it to suit the needs of Divisional administration.

3.17 DFO Research (Silva) will bear the cost of all works carried out on his behalf by the Territorial Forest Division, except when such works as fencing and debris burning which would have in any case formed part of the territorial Division's ordinary work. Small sums spent on the collection of seeds and specimens for Silva will not however be claimed as they have no appreciable effect on the budgets of the collecting Divisions, nor will any royalty be charged on fencing posts supplied to Silva for use within the supplying Division.

CHAPTER – IV
EXTRA DEPARTMENTAL SERVICES

4.1 The Forest Department renders the following services outside the department:-

Services
rendered to
other
Departments,
States and
Municipalities
.

- (i) The staffs of Forest Organizations/ Departments of other states are trained in the Forest Training Institute, Pinjore and Natumeral Resource Management Centre, Sohna.
- (ii) The Forest Department supplies plants to other Departments at cost price or free as per the Government policy and provides free technical advice for plantation of trees.
- (iii) The Forest Department carries out landscaping work in the lands managed by other departments at the cost of respective departments.
- (iv) To popularize Social Forestry, Farm Forestry, Community participation in the forestry and natural resource management within the state, the Forest Department supplies plants from forest nurseries at subsidized rates or free of cost as per the government policy and provides free technical advice.
- (v) To encourage tree crops on private lands, the department will carry out planting in such lands at the cost of government according to approved schemes if any.

CHAPTER V

THE FOREST SERVICES

This chapter will be got printed separately.

CHAPTER VI

POWERS

6.1 Statement showing powers exercised by Officers in Haryana Forest Department

1. Punjab Financial Rules, Volume – I (Financial hand Book No-2)

Notified vide No. 2/1(4)-87-4FR dated 12th March, 2006 :In exercise of the powers conferred by clause (2) of article 283 of the Constitution of India, the Governor of Haryana hereby makes the following rules further to amend the Punjab Financial Rules, Volume – I in their application to the State of Haryana, namely :

1. These rules may be called the Punjab Financial Volume – I (Haryana first Amendment) Rules, 2006.
2. In the Punjab Financial Rules, Volume – I, for rule 19.6 the following rule shall be substituted, namely : -

(a) 19.6 Contingencies, stores, fees, compensation, remunerations etc. (Rules 8.3 and 15.2)

Rule under which power delegated	Serial number	Nature of power	Authority to which the power is delegated	Extent of powers delegated
19.6	1	To sanction non-recurring expenditure, not otherwise provided for in this rule	Administrative Departments	Full powers
			Head of Departments	Upto Rs. 1,00,000/- in each case
			Controlling Officers	Upto Rs. 40,000 in each case
			Heads of offices	Upto Rs. 10,000 in each case
19.6	2	To sanction non-recurring expenditure, not otherwise provided for in this rule	Administrative Departments	Full powers
			Head of Departments	Upto Rs. 50,000/- in each case
			Controlling Officers	Upto Rs. 20,000 in each case
			Heads of offices	Upto Rs. 5,000 in each case
19.6	3	(i) To sanction purchase of Computers including personal computers and accessories	Administrative Departments in consultation with I.T. Department	Upto Rs. 50,000/- in each case
19.6		(ii) Hire and maintenance of computers of all kinds	Administrative Departments in consultation with I.T. Department	Full powers

19.6	4	To sanction charges for : Electricity, gas, water, telephone, postage stamps and taxes levied by statutory body or any other authority	Head of offices	Full powers
19.6	5	To sanction purchase and repairs of fixtures and furniture	Head of Departments	Full powers
			Heads of offices	Upto Rs. 1,000/- in each case
19.6	6	To sanction payment of Freight, demurrage ad wharfage charges	Administrative Departments	Full powers
			Head of Departments	Upto Rs. 50,000/- in each case
			Controlling Officers	Upto Rs. 2,000 in each case
			Heads of offices	Upto Rs. 5,00 in each case
				Subject to the conditions that the charges are not leveled due to the negligence of any official
19.6	7	To sanction hire charges of electric fans, heaters, coolers etc.	Heads of offices	Full powers
19.6	8	To sanction the payment of rent for building or land for	Administrative Departments	Upto Rs. 20,000/- for (i) and (ii) and Upto Rs. 10,000/- per mensem in each individual case for (iii)
		(i) Ordinary office accommodation	Heads of Departments	Upto Rs. 10,000/- per month for the office accommodation and Rs. 2,000/- per month for land
		(ii) Godowns		
		(iii) Residential purposes etc.	Controlling Officers	Upto Rs. 2,000 /- per month for office accommodation
			Heads of offices	Upto Rs. 1,000/- per month for office accommodation
				Subject to the conditions that the certificate of non-availability and reasonableness of accommodation is obtained from B and R Department and the agreement with the owner is also executed for five years

19.6	9	To sanction the Legal Charges for defence of Government employees in criminal proceedings instituted against them while discharging the official duties	Administrative Departments for employees of Group "A" and "B" service	Full powers subject to the condition that the actual cost of the defence shall be reimbursed with the concurrence of Law and Legislative Department
			Head of Departments for employees of Group "C" and "D" service	...do...
19.6	10	To reimburse the legal expenses to a Government employee whose conduct has been the subject of enquiry for expenditure on account of : -	Administrative Departments for employees of Group "A" and "B" service and	Full powers in the case of witnesses :
				(a) Payment of expenses to non-official witnesses summoned for the prosecution or defence, should be made according to the rates specified in Chapter 5-C of Volume-I of the High Court Rules and orders in respect of witnesses attending Civil Courts;
				(b) Government employees summoned as witnesses should be given the usual certificates of attendance to enable them to draw their normal traveling allowance and the daily allowance to which they are entitled in accordance with the provisions of the Punjab Civil Services Rules, Volume-III, Travelling Allowance Rules;
				(c) The expenditure on non-official witnesses should be debited to the same head of account to which the pay of the delinquent Officer/Official concerned is debitable.
				(d) Payment to non-official witnesses should be made out of the contingent grants of the offices/departments concerned;
		(i) Defence witnesses, and	Head of Departments for employees of Group "C" and "D" service	(d) The charges of those witnesses only should be paid whom the commission or Inquiry

				Officer declares to be necessary witnesses.
		(ii) Fees of Counsel	Administrative Departments for employees of Group "A" and "B" service	Upto Rs. 5,000/-
			Heads of Departments for employees of Group "C" and "D" service	Upto Rs. 3,000/-
				(a) When the Government employee is allowed to be represented by a counsel, reimbursement of the fees of the counsel should be allowed in cases where the delinquent officer/official is successful in clearing himself.
19.6	11	To sanction expenditure in connection with civil suits instituted with the sanction of the Controlling Authority as defined in the Haryana Law Department Manual	Heads of Offices	Full Powers
19.6	12	To grant Compensation to Government employees under Workmen's Compensation Act	Heads of Departments	Full Powers subject to the advice of Legal Remembrance being obtained first.
19.6	13	To grant case rewards to meet funeral and other unavoidable expenses to the relations of all Government employees of group "D" service who are killed or died of injury received as a result of special risk of office in the performance of their duties	Heads of Offices	Full powers subject to the maximum of Rs. 5,000/- in each case.
				Note : The term "special risk" is defined in rule 89.26(7) and (8) of Punjab Civil Services Rules, Volume – II.
19.6	14	To engage upto four hours part time sweeper, water man, gardener etc chargeable to contingencies	Heads of Departments	Full Powers at the rates fixed by Deputy Commissioner as per policy of Government of Haryana.
19.6	15	To sanction expenditure for setting departmental examination papers and evaluation of answer books	Heads of Departments	(i) Rs. 500/- for setting of one paper.
				(ii) Rs. 10/- for evaluation of each answer book.
				(iii) Rs. 10/- for practical and viva-voce examination for each candidate.

19.6	16	To sanction expenditure to guest faculty for delivering lecture in : -	Heads of Institute	Rs. 500/- per session plus Rs. 50/- conveyance charges per day
		(i) State Institute		
		(ii) Other Institutes	Heads of Institute	Rs. 200/- per session plus Rs. 50/- conveyance charges per day. Session means duration of lecture ranging from one hour to one and half hours.
19.6	17	To sanction expenditure for :-	Heads of Departments	Full powers
		Purchase of books, periodicals and newspapers (only three in numbers) required for official use only		
19.6	18	(a) To sanction expenditure on New Telephone connections Including accessories for the offices and also at the residence of entitled officers approved by the Telephone Board, Haryana	Heads of Departments	Full Powers
19.6		(b) To sanction expenditure on temporary installation of telephone in emergent cases only	Heads of Departments	Full powers
				Subject to the condition that temporary installation should not exceed three months.
19.6	19	To sanction expenditure on direct purchase of stores from the local market after exhausting all the approved sources of supply mentioned in Appendix 17 of the Punjab Financial Rules, Volume-II and the rate contract arranged by the Director, Supplies and Disposals, Haryana, if available	Administrative Department	Upto Rs. 1,00,000/- in each case
			Heads of Departments	Upto Rs. 75,000/- for any one item during a financial year in respect of each Head of offices under his control
			Controlling Officers	Upto Rs. 25,000/- for any one item during a financial year in respect of each Head of offices under his control
			Heads of Offices	Upto Rs. 7,000/- for any one item on each occasion subject to the condition that the purchases relating to such an item during the course of financial year do not exceed the amount of Rs. 15,000/-

19.6	20	To sanction expenditure on direct purchases of stores from the local market in emergent circumstances, when it is not possible to exhaust the approved sources of supply	Administrative Department	Upto Rs. 30,000/- in each case
			Heads of Departments	Upto Rs. 20,000 in each case
			Controlling Officers	Upto Rs. 10,000/- in each case
			Heads of Offices	Upto Rs. 2,000/- in each case
				Provided emergency is clearly explained in the sanctioning order while exercising these powers
19.6	21	To sanction expenditure on purchase of typewriters, fax-machine, dedicated intercom, equipment, electronic stencil cutter, Dictaphones, copying machine, duplicator, duplicating Machine, franking machine, addressographs, filling and indexing system, etc., for themselves and office subordinate to them	Heads of Departments	Full powers subject to the scale fixed by the Government and conditions in the Printing and Stationery Manual and to the provisions that replacement of machines is done after consideration process is completed within 60 days of the receipt of the request for condemnation otherwise the department will presume that the request has been accepted by the Board. After the rate contract has been finalized and circulated by the Controller, Printing and Stationery, the purchase will be effected direct by the department itself.
19.6	22	To sanction expenditure on repairs of Government Vehicle (s)	Heads of Departments	Full Powers
			Administrative Departments	Upto Rs. 10,000/- at one time subject to the condition that the repair be carried out from authorized dealer of Company as approved by the Government, Building and Road Workshop or Haryana Roadways Workshop
19.6	23	To sanction expenditure on purchase of vehicle (s)	Administrative Departments	Full powers subject to the condition that the purchase be effected through Director, Supplies and Disposals.

(5) FOREST DEPARTMENT				
19.6	38	To sanction expenditure on works items classified as revenue expenditure	Divisional Forest Officers	Full Powers
19.6	39	To grant rewards to informer (a public person) in Forest theft cases	Conservator of Forest	Full powers subject to the condition that each case shall not exceed Rs. 1,000/-
			Divisional Forest Officer	Upto Rs. 1,000/- in each case and provided that the total amount of the reward does not exceed one-fourth of the estimated value of the property confiscated plus the amount of any fine imposed and further subject to maximum amount of Rs. 10,000/- in a year
19.6	40	To sanction "Capital expenditure" on purchase of Stores, tools, plant, rest house furniture, tents etc.	Administrative Department	Full Powers
			Principal Chief Conservator of Forest	Upto Rs. 2,00,000/- in each case
			Chief Conservator of Forest	Upto Rs. 1,00,000/- in each case
			Conservator of Forest	Upto Rs. 50,000/- in each case
			Divisional Forest Officers	Upto Rs. 20,000/- in each case
19.6	41	To sanction expenditure on purchase of Stores and material relating to the Forest Department	Principal Chief Conservator of Forest	Full Powers
			Chief Conservator of Forest	Upto Rs. 1,00,000/- in each case
			Conservator of Forest	Upto Rs. 50,000/- in each case
			Divisional Forest Officers	Upto Rs. 20,000/- in each case
				Provided that the purchases are effected through the Director, Supplies and Disposals

Note :

- (1) These powers shall be exercised within budget provision as provided in Chapter XVII and financial sanction of the competent authority as provided in Chapter XVIII of Punjab Financial Rules Volume-I.
- (2) Commissioners of Divisions and Deputy Commissioners shall exercise the powers of Heads of Departments and Controlling Officers respectively.
- (3) The powers delegated to the subordinate authorities can also be exercised by higher authority as mentioned in Note below rule 19.4.

(4) The year means a financial year i.e. beginning on the 1st of April and ending on the 31st March following.

(b) 19.7 Grants, Concessions, Leases etc. (rule 2.45)

The power in the rule (19.7) are purely financial and are not to be confused with the power to execute instruments which are governed by the orders given in the appendix 4 of PFR Vol-I and any other departmental or local order on the subject and to the proviso that leases are executed or licenses are issued on standard forms whenever prescribed.

Rule under which power delegated	Sr. No. of the rule	Nature of power	To whom delegated	Extent
19.7	10	To sanction leases of sweets and fruits shops attached to educational and technical institutions.	Heads of Departments	Upto one year.
19.7	19	To sanction petty leases for specified purposes, such as Watermills, shops, timber depots etc.	1.Chief Conservator of Forests.	Upto Rs. 5,000 per annum in each case for periods not exceeding five years.
			2.Conservator of Forests	Upto Rs. 3,000 per annum in each case for periods not exceeding five years.
			3. Divisional Forests Officers.	Upto Rs. 1,000 per annum in each case for periods not exceeding five years.
19.7	29	To sanction forest concessions	Department of Forests	Provided the concession is granted in accordance with the terms of forest settlement.
19.7	30	To sanction special grants of timber or other forest produce free or at favourable rates for special purposes of public utility.	a. Department of Forests	a. Subject to the condition and limits laid down in Article 58 of the Forest Department Code.
			b .Chief Conservator of Forests and Conservator of Forests.	b. Upto the value of Rs. 1000 in each case.
			c. All Divisional Forest Officers.	c. Upto the value of Rs. 1000 in each) case.
				Subject to the principles laid down in Appendix-VII of the Forest Department Code(7th Edition).

19.7	31	To pass order authorizing the sale of forest produce, stores, tools and plant under para 64 of the Forest Department Code without payment in full of the value at the time of delivery.	Department of Forest	Up to the amount of Rs 10000.
19.7	48	To sanction the leases of canteens.	Heads of Departments	Full powers subject to the condition that the lease is sanctioned in favor of the highest bidder as a result of public auction notice where of is given wide publicity by publication in press.

(c) 19.10 of PFR Vol-I Grant of loans and advances to Government employees, and other individuals (Rule 10.1)

Rule under which power delegated	Sr. No. of the rule 19.10	Nature of power	To whom delegated	Extent
19.10	1	To sanction house building advances	Heads of Departments	<p>Subject to the conditions laid down in Chapter-X of PFR Vol-I.</p> <p>a.For Construction of House: 40 months revised pay in any pay band (including Revised pay and grade pay) subject to a maximum of 15.00 lacs for construction of house/purchase of built-up house which is recoverable along with the interest in 150 equal monthly installments..</p> <p>b.For Extension of house: 12 months' pay in any pay band (Revised pay and grade pay) subject to a ceiling of ` 3.50 lacs which is recoverable along with the interest in 96 equal monthly installments.</p> <p>c.For Repair of House: 10 months' pay in any, pay band (Revised pay and grade Pay) subject to a ceiling of ` 3.00 lacs which is recoverable along with the interest in 96 equal monthly installments</p>
19.10	2	To sanction advances for purchase of conveyances.	Heads of Department	<p>Full powers subject to usual conditions laid down in Chapter-X of PFR Vol-I</p> <p>Car: (Government employees drawing revised pay of Rs.18000/- & above) 20 Months pay subject to a</p>

				<p>ceiling of Rs. 6.50 lacs or the actual price of the Motor Car whichever is less which is recoverable along with the interest in 100 equal monthly Installments.</p> <p>Motor Cycle/ Scooter: (i) This advance can be applied only for purchasing a new Motor Cycle/Scooter. (ii) Rs. 45000/- for Motor Cycle and Rs. 35000/- for Scooter or actual price of the vehicle whichever is less, recoverable along with the interest in 100 equal monthly installments. Purchase of</p> <p>Moped: (i) This advance can be applied only for purchasing a new Moped. (ii) Rs. 25000/- or actual price of the vehicle whichever is less, recoverable along with the interest in 100 equal monthly installments.</p>
10.10	3	To sanction advances for purchase of bicycles.	i. Heads of Departments and Controlling Officers.	i. Subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the Accountant General.
			ii. Head of Office	<p>ii. Full power subject to usual conditions laid down in Chapter-X and to the funds being available and earmarked by the authority concerned.</p> <p>Note: (i) This advance can be applied only for purchasing a new Bicycle. (ii) Rs. 2500/- or actual price of Bi-cycle whichever is less, recoverable in 20 equal monthly installments.</p>
19.10	5	To sanction expenses for purchase of typewriters.	Heads of Department.	Subject to usual conditions laid down in chapter-X and to the funds being available and earmarked by the Department of finance.
-	-	To sanction Computer Advance for government employee	Head of Department	Vide Finance Department's circular letter No. 38/110/99-WM(5), dated 10.05.2011. The Computer Advance shall be sanctioned strictly on the principle of first come first serve' basis and relevant date shall be the date of application of employee

-	-	To sanction Marriage Advance for the celebration of marriage of either themselves or their sons/daughters or legally adopted children and dependent sisters	Head of Department	Vide Finance Department's circular letter No. 38/110/99-WM (5), dated 10.05.2011. The marriage advance shall be sanctioned to those employees first whose or whose dependent's date of marriage comes earlier.
-	-	Grant of interest free advance to permanent /temporary regular Government employees (not admissible to work charged, contractual and daily wages employees) for the purchase of Wheat (All Group D employees & Group C employees getting Basic Pay + DP up to Rs. 7000/-)	Drawing & Disbursing Officers concerned	As per government instructions applicable in the year of sanction
-	-	Grant of interest free Festival Advance to all permanent/temporary regular (not admissible to work charged, contractual and daily wages employees) Class-IV Government employees.	Drawing & Disbursing Officers concerned	As per government instructions applicable in the year of sanction

As per the state government letter no 16/3/85-3GS-II dated 24.01.1986 revised on 3.7.1998, the Head of Department is competent to wave off outstanding principal amount of house building advance, marriage advance, wheat advance, festival advance, cycle advance and recovery of outstanding interest on all the advances taken by diseased government employees of Group C & Group D (class III & Class IV employees).

In the case of death of an employee belonging to Group 'C' and Group 'D' (Class – III & Class IV) while in service, the outstanding principle amount of house building advance, marriage advance wheat advance, festival advance and cycle advance and the recovery of outstanding interest on all the advances taken by such taken by such Group C and Group D employees will be waived, in the case of house building advance, however, the outstanding amount of the advance will be waived only in those cases where not more than one surviving member of the family if employed.

(d) 19.14-A of PFR Vol-I : Sale and disposal of stores, etc. in departments other than PWD (Rule 15.3)

Rule under which power delegated	Sr. No. of the rule 19.4-A	Nature of power	To whom delegated	Extent
19.4-A	1	To declare articles of stores or stock/vehicle surplus or un-serviceable	Heads of departments.	Full power
			Heads of Offices.	Upto Rs. 150
19.4-A	2	To sanction sale of articles of stores declared surplus or un-serviceable by competent authority:-	Department other than Department of public works	Full Powers
		(i) at book value or market value whichever is greater,	Heads of Departments	Full power
		(ii) by private treaty at less than book value.	Department other than Department of public works	Full power
			Head of Office	Rs 250.
		(iii) by public auction.	Department other than Department of public works	Full power
			Heads of Departments.	Rs. 750
			Heads of Offices.	Rs 150
19.4-A	3	To sanction disposal by sale or otherwise of articles of stores or stock declared unserviceable by the Competent authority.	Department other than Department of public works	Rs. 1000
			Heads of Departments.	
			Heads of Offices.	Rs. 300
				Subject to any orders passed by the authority declaring the stores unserviceable.
19.4-A	4	To declare the stores, tools and plant, livestock, timber and other produce as un-serviceable or surplus to requirements.	Chief Conservator of Forests.	Rs. 5000
			Conservator of Forests.	Rs 1000
			Divisional Forest Officers.	Rs. 100

				*Rs. 500 for selected officers
19.4-A	5	To sanction sales of stores, tools and plant, etc. declared by Competent authority as surplus to requirements at book value or market value whichever is greater.	Chief Conservator of Forests.	Full Powers
			Conservator of Forests.	Rs. 5000
			Divisional Forest Officers.	Rs. 1000
				Subject to any orders passed by the authority declaring the stores surplus or unserviceable.
19.4-A	6	To sanction sale by Public auction of stores, tools and plant etc. declared surplus or unserviceable by Competent authority.	Chief Conservator of Forests.	Rs. 10000
			Conservator of Forests.	Rs. 5000
			Divisional Forest Officers.	Rs. 1000
				Subject to any orders passed by the authority declaring the stores surplus or unserviceable
19.4-A	7	To sanction by sale or otherwise disposal of stores declared unserviceable.	Chief Conservator of Forests.	Rs. 1000
			Conservator of Forests.	Rs. 500
			Divisional Forest Officers.	Rs. 250
				Subject to any orders passed by the authority declaring the stores surplus or unserviceable
19.4-A	8	To authorise Forest Officers of and above the rank of Ranger to effect sales of timber or other forest produce, live-stock, stores, tools and plant without payment in full of the amounts at the time of delivery.	Conservator of Forests.	In exceptional cases only and under such conditions regarding time of payment as the Conservator may lay down and subject to a limit of Rs. 10,000 for any one such transaction, provided also that every such transaction of the value exceeding Rs. 5000 is reported to Government.
19.4-A	26-B	To sanction disposal of waste papers by inviting tenders or by open auction as may be advantageous	Head of Department (other than those stationed at Chandigarh)	Full power
			Head of office (other than those stationed at Chandigarh)	Rs 500

(e) Rule 19.15 of PFR Vol-I: Write off of losses, stores, etc. (Rules 15.3 and 15.4)

Rule under which power delegated	Sr. No. of the rule 19.15	Nature of power	To whom delegated	Extent
19.15	1	To sanction the writing off finally of the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or similar other causes	Administrative Department	Provided that the (i) amount of write-off in any individual case exceed the limit given below; and (ii) the loss does not disclose
				Rs. 2000 in case of public money and Rs. 5000 in case of store
				(ii) the loss does not disclose
				a) a defect of system, a amendment of which would require a reference to the Finance Department; or
				b) serious negligence on part of some individual Government Employee or Employees which might possibly call for disciplinary action requiring a reference to the Finance Department
			Head of Department	Up to Rs. 250
			Divisional Forest Officers.	Up to Rs. 250
				In each individual case provided that the loss does not disclose
				(i) a defect of system, the amendment of which requires the orders of the highest authority : or
				(ii) serious negligence on the part of some individual Govt. servant or servants which might possibly call for disciplinary action requiring the order of higher authority.

19.15	2	To write off losses of stock due to depreciation of serviceable stock (i.e. book losses only, as opposed to actual losses.)	Heads of Departments	Rs. 1000
19.15	5	To delegate power to selected officers or class of officers regarding writing off finally the irrevocable value of store lost by fraud or the negligence of individuals or other causes	Forest Department	Provided (i) that the amount or write off in any individual case does not exceed Rs. 250, (ii) as in clause (ii) serious negligence on the part of some individual Govt. servant or servants which might possibly call for disciplinary action requiring the order of higher authority.
19.15	8	To write off of books and maps (except restricted) lost or rendered un-serviceable in their own or subordinate offices.	(i) Chief Conservator of Forests	Upto a limit of Rs. 200 in each individual case.
			(ii) Conservator of Forests	Upto a limit of Rs 100 in each individual case
			(iii) Divisional Forest Officers	Upto a limit of Rs. 50 in each individual case.
19.15	14	To write off accounts of their own offices or the accounts or Divisional Forest Officers, the value of stores, tools and plant, livestock, timber and other stock.	(i) Chief Conservator of Forests	Upto the value of Rs. 5000
			(ii) Conservator of Forests	Upto the value of Rs. 1000
			(iii) Divisional Forest Officers selected by Conservators.	Upto the value of Rs. 250

(f) Rule: 19.16: Remission or refund of revenue and abandonment of claims of revenue (Rule 4.6;9.1)

Rule under which power delegated	Sr. No. of the rule 19.16	Nature of power	To whom delegated	Extent
19.16	41	To sanction refund of forest revenue	Forest Department	Provided the amount in any single case does not exceed Rs 5000.
19.16	42	To sanction the writing off of irrecoverable forest revenue	(i) Chief Conservator of Forests	Upto Rs. 1000 in each case
			(ii) Conservator of Forests	Upto Rs. 500 in each case
19.16	71	To sanction refunds not	All Disbursing Officers	Provided:-

		otherwise provided for		(a) the refunds are made necessary as a result of some mistake or other flaw in an order for the collection or assessment of revenue which the officer himself is competent to pass and has actually passed.
				(b) no single refund except when ordered by a court, exceeds Rs. 500.

2- Departmental Financial Rules (Financial Handbook No. 3)

Rule under which power delegated	Sr. No. of the rule	Nature of power	To whom delegated	Extent
14.8	(1)(a)	To grant advances to contractors for work to be done in Forest Department	(i) Chief Conservator of Forests	Upto Rs. 10,000 in any one case
			(ii)Conservator of Forests	Upto Rs. 5,000 in any one case
			(iii) Selected Divisional Forest Officers (To be selected by Chief Conservator of Forests	Upto Rs. 500 in any one case
			(iv) Other Divisional Forest Officers	Upto Rs. 100 in any one case.
				Advances to contractors of substance may be given in exceptional cases only when no other arrangements can be made for carrying on the work. Advances may be sanctioned under the orders of the authorities and upto the extent given above. Adequate security must be taken for its summary recovery in the event of its not being adjusted by work done.
Note: advances made for works to be done should always be for a definite period namely either upto the date of completion of work or upto some definite date. Interest would be charged at 12.5% per annum on the outstanding after expiry of fixed period				
14.8	(1)(b)	To grant advances to contractors for work done in the Forest Department	Divisional Forest Officers	Full powers.
				Such advances may be granted by the Divisional Forest Officer who should sign a certificate that the advances made are covered by the work done. Ordinarily such

				payments should not exceed 90 percent of the value of work done.
<p>Note:- The amount advanced should be charged in the cash book under "Work Advances" the entry being supported by an acknowledgement by the payee in Form No. 11. When recovered (wholly or partially) from the contractor either by work done or in cash, the amount recovered should be credited in the cash book under "Work Advances" the numbers and dates of the items in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is the value of the work done such value should simultaneously be charged 'per contra' to the appropriate sub-head of accounts classification in the cash book and the charge supported by a voucher (detailing the work done and the rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account and completed as a payment voucher in other respects.</p>				
14.8	2	To write off irrecoverable advances made to contractors	(i) Chief Conservator of Forests (ii) Conservator of Forests	Upto 250 in each case
16.3	1	To sanction the terms of contracts or other instruments relating to the Forest Administration other than purchase sale or permanent acquisition of land.	(i) Chief Conservator of Forests (ii) Conservator of Forests (iii) Divisional Forest Officer	Upto Rs. 2,00,000 Upto Rs. 1,00,000 Upto Rs. 10,000
16.3	2	To sanction leases of land provided that leases of land are not sanctioned for periods exceeding five years.	(i) Chief Conservator of Forests (ii) Conservator of Forests (iii) Divisional Forest Officer	Upto Rs. 50000 but not exceeding an area of 500 acres in each case. Upto Rs. 25,000 but not exceeding an area of 250 acres in each case. Upto Rs. 2000 but not exceeding an area of 25 acres in each case.

2.A Power to convey administrative approval to app minor works has been decentralized to following subordinate officers by the Head of Department (PCCF) under rule 10.1(a), (Note-6) of PFR vide order no 25 dated 27.4.2012

Sr. No	Rank of officer	Amount
1	Conservator of Forests	Upto Rs 2.00 lacs
2	Chief Conservators of Forests	Above Rs. 2.00 lacs and upto Rs.5.00
3	Addl. Principal Chief Conservator of Forests	Above Rs.5.00 lacs to Rs. 7.50 lac

3- Punjab Civil Services Rules Volume I. Part I, Main Rules (First Addition)

CHAPTER 15 of Haryana Civil service Rule stipulates the authorities which exercise the powers of a competent authority.

15.1. With reference to rule 2.14, the authorities mentioned in the table given below this rule, shall exercise the powers of a competent authority under the various rules.

“Controlling authority” wherever mentioned in the table means the intermediate authority between the Head of Office and the Head of Department, by whom some Heads of Offices of the department are controlled.

The Administrative Departments, the Heads of the Departments and Controlling Authorities concerned may re-delegate the powers, delegated to them in the table given below this rule, to any officer under them at their headquarter offices on their own overall responsibility and subject to such conditions and restrictions as they may like to impose. Copies of such orders should invariably be endorsed to the Finance Department and the Accountant-General, Haryana. They may also re-delegate their powers in respect of the following items in serial No. of the table below this rule.

Serial No. of the table given below	Authority to whom power may be re-delegated
2,4,5,11,34,38,44,45, 49 and 57	To any officer subordinate to them. The powers in respect of item No. 44 and 45 may, however, be re-delegated only in respect of non-gazetted employees.
9,10,21,23,40, 43,47and 54	To authorities competent to make appointments.

Rule under which power delegated	Sr. No. of the rule	Nature of power	To whom delegated	Extent
2.26	1	To appoint an authority to exercise the powers of a Head of Office	Department of Government	Full powers, A copy of the orders should be simultaneously endorsed to the Finance Department
2.27 (b)	2	Power to declare a	Department of Government	Full powers

		Government employee's headquarters	Head of Department	Full powers in case of all Government employees of Group B, C and D and also Group A Officers upto district level.
			Controlling Authority	Full powers in case of Government employees of Group C and D working in his office including sub- ordinate offices
			Head of office	Full powers in case of Government employees whom they can appoint
2.42	3	Power to appoint a Government employee to officiate in a vacant post.	Department of Government	Full power
			Head of Department	Full powers in case of non-gazetted Government employees and upto four months in case of Group B Officers
			Controlling Authority	Full powers in case of Government employees to whom they can appoint
			Head of office	Full powers in case of Government employees to whom they can appoint
2.53	4	Powers to define the limits of a Government employee's sphere of duty.	Department of Government	Full powers
			Head of Department	Full powers in case of all Government employees of Group B, C and D and also Group A Officers upto district level.
			Controlling Authority	Full powers in case of Government employees of Group C and D working in his office including sub- ordinate offices
			Head of office	Full powers in case of Government employees whom they can appoint
2.16(9)	5	Power to sanction compulsory waiting period as duty	Department of Government	Upto 42 days
			Head of Department	Upto 30 days
2.16(10)	5A	Power to sanction period of enforced halt as duty	Department of Government	Full power
			Head of Department	Upto 30 days

2.16(12)	5B	Power to permit a Government employee to appear for in-service optional examination	Department of Government	Full power
			Head of Department	Full powers in respect of Group B, C and D employee.
2.16(1)	6	Power to sanction the absence of a Government employee on duty beyond his sphere of duty i.e. journey beyond jurisdiction	Department of Government	Full power
			Head of Department	Full powers upto 60 days
			Controlling Authority	Full powers upto 30 days within state
			Head of office	Full powers upto 10 days within state
3.2	8	Power to dispense with the production of a medical certificate of fitness.	Department of Government	Full power in individual cases
			Head of Department	Full power in respect of non gazetted officers in individual cases
3.14	9	Power to suspend a lien.	Department of Government	Full power
			Head of Department	Full power in respect of non gazetted government employees
			Controlling Authority and head of offices	Full power in respect of employees whom they can appoint
3.16	10	Power to transfer a lien.	Department of Government	Full power
			Head of Department	Full power in respect of group C and D government employees
3.23 & 3.24	11	Power to relax the provisions of 3.23 & 3.24	Department of Government	Full powers
			Head of Department	Full powers in case of all Government employees of Group B, C and D and also Group A Officers upto district level.
			Controlling Authority and head of offices	Full power in respect of Government employees whom they can appoint
Note 6 below 4.4	17	Power to issue a declaration as to the relative degree of responsibility attaching to two posts in case of doubt.	Department of Government and Head of Department	The certificate will be issued by the Administrative Department concerned in respect of the new post, in cases where the two posts are in different Departments and by the Head of Department concerned where the two posts are in the same Department.
4.7	18	Power to withhold increment(s)	(i) Authorities specified in the service rules	To the extent specified in the service Rules.

			(ii) Appointing Authorities in cases where no service rules have been issued	Full powers
4.8	18A	Power to sanction the crossing of efficiency bar.	Head of Department	Full powers
4.10	19	Power to grant premature increments to a Govt, employee in a time-scale of pay in order to fix initial pay in excess of the amount permissible under rules 4.4 and 4.14	Department of Government	Full powers in the following cases and subject to the following conditions- (a) In cases where the individual concerned does not apply for benefit under rule 4.10 for fixation of his pay within two months of the date on which the occasion for refixation of his pay arises, no arrears shall be allowed in respect of the period prior to the date of application or, if there is no such application, the date of first reference by the Head of Office. (b) In cases other than cases of re-employment after resignation, removal or dismissal from the public service where a Government employee has previously rendered service in a post in higher time scale including service rendered on work- charged post, his service in the higher post may be allowed to count for purposes of increments in the lower post. (c) Where the public service /Subordinate Services Selection Board recommends a higher start in fixing the initial pay by allowing not more than five advance increments the Administrative Department may sanction the pay so recommended for a

				period upto six months, with a stipulation to the effect that the pay would be finally fixed by the Finance Deptt. And if pay finally fixed is less , no recovery would be effected in respect of the initial period upto six months. In cases where more than five advance increments are recommended, prior approval of Finance Department should be sought.
4.16	21	Power to reduce the pay of officiating Government servants.	Heads of Departments.	Full powers.
4.22	23	Power to appoint a Government servant to hold temporarily or to officiate in more than one post.	Departments of Government	Full power
			Heads of Departments.	Full powers in respect of non-gazetted Government employees and Group B Officers
4.22	24	Power to fix the initial pay of a Government employee appointed to hold temporarily or to officiate in more than one post.	Departments of Government	Full powers subject to the limits and principles laid down in rule 4.22.
			Heads of Departments.	Full powers up to Group B Officers.
5.55	38	Power to sanction the payment of honorarium	Departments of Government	(i) Upto Rs 1500 in each individual case during a financial year .
			Heads of Departments.	(ii) Upto Rs 500 in each individual case during a financial year .
5.57	40	Power to sanction taking of work and acceptance of fee.	Departments of Government	Full power
			Heads of Departments.	Upto Rs 1500 in each individual case during a financial year .
8.18	43	Powers to grant leave to a Government employee in respect of whom a medical board has reported that there is no reasonable prospect that he will ever be fit to return to duty.	Departments of Government	Full power in respect of gazetted officers
			Heads of Departments.	Full power in respect of non-gazetted government employees and group B officers

8.23	44	Power to grant leave	Departments of Government	Full powers
8.27 & 8.28	45	Power to direct in any case otherwise than as laid down in rules 8.27 and 8.28	Departments of Government	Full powers
			Head of Department/ Controlling authority/ Head of offices	In respect of Government employees to whom they are competent to grant leave
8.33	47	Powers to decide in doubtful or inequitable cases which Government employee shall be held to have been in-charge and to whom the pay of the post for Sunday or holidays shall be paid	Departments of Government	Full powers
			Head of Department/ Controlling authority/ Head of offices	In respect of Government employees to whom they are competent to grant leave
8.47	49	Powers to extend leave overstayed	Departments of Government	Full powers
			Head of Department/ Controlling authority/ Head of offices	Upto 15 days in respect of Government employees to whom they are competent to grant leave
9.7	53	Power to permit the calculation of joining time by a route other than that which travelers habitually use.	Head of Department	Full power
9.19(a)	54	Power to grant extension of joining time	Department of Government	Full power
10.2(b) and 10.8	55	Power to transfer a Government employee to foreign service in India ; and power to allow pay in foreign service	Department of Government	Full power in respect of group A and B Government employees
			Heads of Department	Full power in respect of group C and D Government employees
Rule 10.18	57	Power to decide the date of reversion of a Government employee returning after leave from foreign service	Heads of Department	Full power
Rule 14.4	58	Creation or abolition of permanent/temporary post	All Departments of Government with permission of Finance Department	Full powers

Rule 14.4	60	Creation of post in connection with plan schemes, as provided in the State Five year plan	All Departments of Government with permission of Finance Department	Full powers for creating posts : provided that (i) these are on the same scale of pay as for similar existing posts; (ii) the concurrence of the Planning Department is obtained before creating such posts(in the event of difference of opinion between the Administrative Department and the Planning Department , the matter shall be referred to Finance Department); (iii) the creation of posts is in accordance with the norms regarding work load, if already prescribed
-	38-A	Power to sanction advances and re-imbursement of medical claim of Haryana Government employees, Pensioners/family pensioners & their dependents	Administrative Department	Full power
			Heads of Departments.	Rs 500000/- (Rs Five lacs)
			Heads of Office.	Rs 100000/- (Rs one lac)
<p>Note: 1. In case of government hospitals, an advance of 90% of the estimate will be allowed.</p> <p>Note: 2. In case of Government approved private hospitals which are allowed at PGI Chandigarh/AIIMS New Delhi rates + 75% of the balance amount, an advance of 75% of the estimate on non-package rate/s, however, 90% of estimate on the identified package rates notified by the State Government time to time will be allowed.</p> <p>Note: 3. In case of Government approved private hospitals which are allowed at PGI Chandigarh/AIIMS New Delhi rates, an advance of 50% will be allowed, however, 90% of the amount will be allowed as advance in case of identified package rates notified by the state government.</p>				

4-Punjab Law Department Manual

Rule under which power delegated	Sr. No. of the rule	Nature of power	To whom delegated	Extent
-	-	To sanction the institution of suits by the Haryana Forest Department.	Chief Conservator of Forests.	In respect of cases not exceeding Rs. 2500/- in value or amount.

-	-	To sanction the defending of suits against the Haryana Forest Department Rule 15.2 (ii) (e) of Law Department Manual 1938 Revised Edition.	Chief Conservator of Forests.	In respect of cases not exceeding Rs. 2500/- in value or amount.
---	---	--	-------------------------------	--

5-Forest Department Code 6th Edition

Rule under which power delegated	Sr. No. of the rule	Nature of power	To whom delegated	Extent
-	-	To authorize the destruction of useless records article 251 (v) Forest Department.	Divisional Forest Officers.	Of the last three years.

Authorities competent to grant Leave under rule 8.23 of CSR Vol-I, Part-I

Authorities empowered to grant leave other than leave on medical certificates under rule 8.18, leave after the date of compulsory retirement, special disability leave, study leave and extra-ordinary leave exceeding three months under rule 8.137 subject to the conditions prescribed in Rule 8.23 of volume I, part special disability leave, study leave and leave after the date of compulsory retirement can be sanctioned only with the consent of Finance Department. Before leave preparatory to retirement is refused in any case, the prior concurrence of Finance Department must be obtained.

Note:- The period of 8 months, 4 months and 120 days, mentioned in column 4 mean the actual periods of leave to be granted.

Appendix 12 of C.S.R. Volume I, Part- II (Referred to in Rule 8.23 of C.S.R. Volume- I, Part- I)			
Sr. No.	Authority which can grant leave	To whom	Extent
1.	Head of Department.	(a) Gazetted Government employees Class-I up to District Level and equivalent post at headquarters. (b) All Gazetted	(a) Full powers 90 days even with substitute. In case of officers under transfer leave should be granted only under special circumstances with the approval of Minister concerned. Copy of the order sanctioning leave should be simultaneously endorsed to the Administrative Department.

		Government employees Class II	
2.	Head of Office	All non-gazetted Government employees	Full powers
3.	Chief Conservator of Forests	Members of Haryana Forest Service Officers not holding independent charge of a Division.	Full powers

Casual Leave

Authorities empowered to grant casual leave where not already empowered under Appendix 12 (Referred to in paragraph 1 of Appendix 17 of Punjab Civil Service Rule Volume I, Part-II).

Sr. No.	Authority which can grant casual leave	To whom	Extent
	(i) Principal Chief Conservator of Forests	All Gazetted Government Servants of the Department including Conservators.	Full Powers under the rules.
	(ii) Chief Conservator of Forests.	All Gazetted Government Servants of the Department including Conservators.	Full Powers under the rules.
	(iii) Conservator of Forests.	All Gazetted and non-gazetted Government Servants serving under them.	Full Powers under the rules.
	(iv) Divisional Forest Officers.	All non-gazetted Government Servants serving under them.	Full powers under the rules, where it is not possible to get the Divisional Forest Officers sanction within a reasonable time.
	(v) Range Officers selected by the Chief Conservator of Forests.	A non-gazetted Government Servants serving under them.	

List of Government Servants granted rent-free quarters (referred to in note 4 to Rule 5.35 of the Punjab Civil Services Rules Volume I, Part I, and Appendix 7 of the Punjab C.S.R. Volume I, Part II).

Rent-free accommodation has been granted to the Government Servants mentioned in column 2 of the table below subject to the conditions, if any, given in column 3.

Sr. No.	Designation of Government Servant	Remarks
1	2	3
1.	1. Range Clerk 2. Forest Rangers 3. Deputy Rangers 4. Foresters 5. Forest Guards	Where quarters are available. Rent free accommodation, if available, or house rent allowance as admissible under Government orders enforce from time to time. In the case of those officials, who are neither provided with rent free accommodation nor are entitled to house allowance under Govt. orders, the house rent allowance at the rate of the five percent of the pay shall be admissible, provided that no house rent shall be admissible in case the rent actually paid is less than 10 % of the pay.
	6. Peons, Mali and Chowkidar	May occupy Government quarters, where they exist.

Travelling Allowance Rules

Authorities which exercise the powers of a competent authority under the various Travelling Allowance Rules.

Note- I. Conservator of Forests have all the powers of Head of Department for the non-gazetted Establishment serving in the circles (as mentioned in Rule 2.25 (3) of the Punjab Civil Service Rule Volume I, Part I, except powers mentioned in Serial Nos. 16 and 20 of chapter 3 of Punjab Civil Services Rules, Volume III)

Note- 2. The Administrative Departments and Heads of Departments may re-delegate the powers delegated to them in the table below on their own responsibility and subject to such restrictions as they may like to impose to any officer under them at their head quarter offices. Copies of all such orders should in variably be supplied to the Finance Department and the Accountant General, Haryana.

Powers in respect of serial Nos. 1, 10, 11, 13, 25, 26 and 27 of the table below may also be re-delegated subject to the conditions and restrictions stated above, to any authority who has been declared as a Controlling Officer for the purpose of countersigning the travelling allowance bills:-

Travelling Allowance Rules				
Serial No. of chapter 3 Punjab C.S.R. Volume III	No. of Travelling Allowance Rule	Nature of Power	Authority to which the power is delegated	Extent of Powers delegated
1	2	3	4	5
1/1	2.2	Power to direct a Government servant to perform a journey in the interest of the public service for any purpose not specified in the rules.	1. Head of Departments. 2. Heads of Officers.	Full Powers in respect of travelling allowance at tour rates subject to the limitations of the power to sanction absence from sphere of duty, contained in Serial No. 6 of Rule 15.1 in volume-I (Part I) of these rules. Full Powers in respect of Government Servants whom they are competent to appoint.
2/2	2.5 & 2.11	Power to grant a permanent travelling allowance or conveyance and house allowance.	Heads of Departments and other subordinate authorities who have power to create posts.	For temporary posts which they are competent to create and provided that the allowances granted are the same as are sanctioned for permanent posts of the same description.
3/3	2.9 (Provision 2)	Power to allow a Government Servant to draw difference between double-permanent travelling allowance and mileage allowance.	Heads of Departments.	Full powers.
4/6	2.19(b)	Power to decide the shortest of two or more routes.	Heads of Departments.	In case of any particular journey.
5/7	2.20	Power to permit mileage allowance to be calculated by the route other than the shortest or cheapest.	Heads of Departments.	Full powers provided that the selection of such routes was in the interest of Government work within their sphere of duty.
6/8-A	2.24(D) Note (7)	Power to grant T.A. without the production of actual car tickets in cases in which the car tickets have been	Heads of Departments.	Full powers provided they are satisfied that the journey was actually performed by car and that the fare claimed is in accordance with the

		lost/misplaced or have not been preserved.		prevalent taxi rates.
7/10	2.35	Power to decide whether a particular absence is absence on duty for the purpose of Rule 2.35	Heads of Departments.	Full powers in individual cases only, provided that the absence is for reason of a public nature which should be stated and that the period of absence does not exceed 14 days in each case.
8/11	2.37	Power to restrict the duration and frequency of tours.	Heads of Departments. Divisional Forest Officers.	Full powers. Full powers in respect of Government servants under their control.
9/12	2.39	Power to prescribe the scale of Government tents to be supplied.	Heads of Departments.	Full powers.
10/13	2.42(i)	Power to grant exemptions from the rule limiting the drawl of halting allowance for a halt on tour to a period of 10 days.	Heads of Departments.	By special order in individual cases upto limit of 30 days except in hill stations.
11/14	2.43	Power to permit exchange of daily allowance for mileage allowance during the whole period of a tour.	Heads of Departments.	By special order in individual cases.
12/15	2.47	Power to allow the actual cost of maintaining a camp during a sudden journey away from it.	Heads of Departments.	By special order in individual cases.
13/16	2.48	Power to prescribe the scale of camp equipment, servants, horses etc., to be carried at Government expense by a Government Servant allowed to receive the actual cost of the first or last journey of an extensive tour.	Heads of Departments.	By special order in individual cases.

14/18	2.51	Power to permit recovery of the actual cost of maintaining camp equipage during a halt at or near headquarters.	Heads of Departments.	By special order in individual cases.
15/18	B Note below Rule 2.59 (a)-I(ii)	Power to grant T.A., without the production of actual car tickets in cases in which the car tickets have been lost/ misplaced or have not been preserved.	Heads of Departments.	Full powers, provided they are satisfied that the journey was actually performed by car and that the fare claimed is in accordance with the prevalent taxi rates.
16/19	2.59(a) (iii) Provision (i)	Power to fix the maximum weight of personal effects lower than those prescribed by rule for transportation at Government expense by a Government Servant.	Heads of Departments.	Full powers.
17/20	2.59(c)	Powers to prescribe the scale of tents to be carried at Government expense on transfer.	Heads of Departments.	Full powers.
19/23	Provision 2(i) to Rule 2.73	Power to dis-allow travelling allowance for a journey to attend an obligatory examination if the authority considers that the candidate has culpably neglected the duty of preparing for it.	Heads of Departments.	Full powers.
20/24	2.75	Powers to sanction travelling allowance to Government servants for journey to attend conference while on leave.	Heads of Departments.	For journeys to attend conference in the public interest the travelling allowance being limited in amount to what would be admissible for a journey between the last place at which the Government servant was on duty prior to proceeding on leave and the place where the conference is held.
21/25	2.75	Power to sanction the grant of T. A. in cases where a suspended Government Servant is required by the	Heads of Departments.	Full powers in respect of Government Servants, whom they or their subordinate authorities can appoint for the grant of T. A. at tour rates

		suspending authority to make a journey for the purpose of attending a Departmental inquiry (other than a police inquiry).		(without daily allowance) for halt from the Government Servant's headquarters to the place where the Departmental inquiry is held or from the place at which he has been permitted to reside during suspension to the place of inquiry, whichever is less. No T.A. will however, be admissible if the enquiry is held at the out-station at his own request.
22/26	2.82	Power to sanction travelling allowance to a Government Servant compelled to answer a criminal or civil case in certain circumstances.	Heads of Departments.	Full powers.
23/27	2.84(b)	Powers to allow the actual cost of a journey to appear before a medical board preliminary to voluntary retirement on invalid pension.	Heads of Departments.	Full powers.
24/31	2.107	Power to declare who shall be the Controlling officer.	Heads of Departments.	Full powers provided that a Head of a Department may not declare a Government servant to be his own Controlling Officer.
25/32	2.107	Power to permit a Controlling Officer to delegate his duty of counter-signature.	Heads of Departments.	Subject to delegation being made only to a Gazetted Officer who is immediately subordinate to the controlling officer and is working in his own office.
26/33	2.108	Power to make the rules for the guidance of Controlling Officers.	Heads of Departments.	Full powers only in respect of Officers subordinate to them.

CHAPTER VII

DEPARTMENTAL EXAMINATION

Examination of Gazetted Officers of Forest Department including officers on I.F.S. cadre.

Departmental
Examination of
IFS and HFS
officers

7.1 The Departmental examination for Gazetted Officers of Forest Department including those on Haryana Cadre of I.F.S. will be in the following subjects:-

- (i) Hindi
- (ii) Land Revenue
- (iii) Forest Law
- (iv) Procedure and Accounts

7.2 These examinations will be conducted thrice each year or as may be decided by the State Government from time to time and on the dates and places as may be fixed. A list of Officers who are due to pass examination shall be maintained in the office of Principal Chief Conservator of Forests and officers reminded in time and asked to report the subjects in which they intend to appear, in order to make arrangements for their examination.

Note: 1. Officers who have passed the Matriculation Examination of the Board with Hindi will be exempted from taking departmental examination in Hindi.

Note: 2. Officers who have passed the Hindi test of the Matriculation Standard given by the Language Department will also be exempted from appearing in the Departmental Examination in Hindi.

7.3 In addition to the examination prescribed in Clause 7.1 above all officers whose mother tongue is other than Hindi will be required to pass a compulsory colloquial test in Hindi as below:-

(i)	Newly appointed Gazetted Officers of Forest Department including those on I.F.S. cadre.	Within 4 years from their appointment.
(iii)	Officers permanently transferred to Haryana from other States (including Officers on I.F.S. cadre)	Within 2 years from the date of their transfer.

7.4 Officers permanently transferred to Haryana from other States will be required to pass the examination mentioned in Para 7.1 above, unless they are specially exempted by the State Government. In case such officers have already passed a departmental examination in Forest Law and Procedure and Accounts prescribed in the State from which transferred, they will not be required to pass such examination in Haryana.

7.5 Failure to pass test prescribed in paras 7.1, 7.2, 7.3 or 7.4 shall entail stoppage of increment of pay.

7.6 The use of books is forbidden in the following subjects in the departmental examination of Forest Officers.

- (i) Forest Law
- (ii) Land Revenue
- (iii) Hindi

7.7 The examination will be conducted in accordance with the following rules (Rules and Syllabus):-

- (a) (i) Hindi Test

The paper to be done in 3 hours.

Marks for the paper

Total Marks	60
Pass Marks	30 (50%)
Pass with credit	45 (75%)

The test will be of Matriculation Standard.

Books prescribed

Hindi Book	Prescribed for the Matriculation/ Higher Secondary examination by the Board of School Education Haryana.
Grammar	Any standard book on Grammar of Hindi covering the Matriculation/ Higher Secondary Syllabus.
Technical terms.	The Book "PRASHASNIK SHABD SANGRAH" containing a glossary of administrative terms as published by Government of Haryana.

(a) (ii) Colloquial test in Hindi

Conversing with an ordinary and not specially educated villager (called in by the examiner) with such accuracy as to be understood by and to understand him. Conversation should be directed both on common subjects, and to the business of the Forest Department.

60 marks (45 to pass)

(b) Land Revenue

The examination will be in writing and will comprise not less than six questions on the law and subjects discussed in the following books, Acts etc.:-

- (i) Land Administration Manual
- (ii) Settlement Manual
- (iii) Financial Commissioner's Standing Order No. 28 regarding Land Acquisition and Land Acquisition Act & Amended Act.
- (iv) The Punjab Village Common Land Act, 1953.
- (v) The Punjab Resumption of Jagris Act, 1957.
- (vi) Abolition of Ala Malikiyat and Talukadari rights (Punjab) Act, 1953 (applicable to Haryana)
- (vii) Chapter IV and VIII of the Punjab Land Revenue Act, 1887 (applicable to Haryana).

The paper will be set by one of the Secretaries to the Financial Commissioners.

(c) Forest Law

The examination will be similar to that in land Revenue the questions being on the laws and subjects discussed in standard books on Forest Law. The Indian Forest Act, 1927, The cattle Trespass Act 1871, The Punjab Forest (Sales of Timber) Act, 1913, The Wild Life (Protection) Act, 1972, Punjab Land Preservation Act, 1900, Forest Conservation Act 1980 and the rules made under the above Acts (Haryana Forest Regulation of Wood based Industries Rules 2005. etc) This paper will be set by the Principal Chief Conservator of Forests himself or by an officer nominated by him.

Marks for the paper

Total Marks	60
Pass Marks	30 (50%)
Pass with credit	45 (75%)

(d) Procedure and Accounts

The examination will be in writing, and will comprise 12 questions or more on the prescribed subjects, viz.

1. Treasury Rules (Financial Hand Book No. 1) Part II.
Chapters II, III, IV upto 4.91 and 4.168 to 4.181.
Chapters VI and VII of Part II and Appendix B & C.
2. Civil Services Rules (Punjab) Volume I, Part I. (Whole)
3. Civil Services Rules (Punjab) Volume II upto Chapter XIII and Appendix I regarding "Family Pension Scheme."
4. Civil Services Rules (Punjab) Volume III. Travelling allowance Rules -- Whole.
5. Punjab Financial Rules, Volume I - whole except Chapter XIII.
6. Punjab Financial Rules, Volume II, Appendices 2, 3, 4, 5, 6, 11, 14 to 19.
7. Audit Code
Section III Chapter 2, 3

Section IV Chapter 2, 3, 4

Section V Chapter 1

8. Account Code, Volume I Chapters III, IV, V and VI.
9. Account Code, Volume III Chapter V to VII.
10. Departmental Financial Rules, relating to public Works and Forest Departments (Financial Hand Book No. 3, Part- II).
11. Punjab Forest Manuals, parts relating to Procedure and Accounts.
12. Punjab Budget Manuals, Chapters 1, 2, 3, 4, 5, 6, 7, 11, 12, 13 & 14 Appendices D & M.
13. Introduction of Indian Govt. Accounts and Audit Chapter 9-F Forest Department (Paragraph 192 to 198).
14. The Rules regarding the general conduct of business in the Forest Department.

The question will be sufficiently difficult to test the candidates' efficiency both as Range Officer and Divisional Forest Officer.

The paper will be set by the Principal Chief Conservator of Forests himself or by an officer nominated by him.

Marks for the paper

Total Marks	100
Pass Marks	50 (50%)
Pass with credit	75 (75%)

Subject to the approval of the Conservator of Forests any Forest Ranger may, present himself for examination in any of the subjects specified under clause 7.1.

CHAPTER – VIII
POSTING AND TRANSFERS

- 8.1 The authorities in column 2 are empowered to order posting and or transfers of the officials mentioned against them in column 3 below subject to the provision that:-
- Authorities empowered to transfer officials
- (a) The senior authority shall have the power to modify or cancel the orders of the junior authority. It shall have all the powers of the junior authority.
 - (b) The postings and transfers ordered by the senior authority shall not be interfered with or upset by the junior authority for at least two years except with the prior approval of the next senior authority.
 - (c) A senior official in column 3 of item 5 & 6 shall not be made to serve under his junior except with the prior approval of Principal Chief Conservator of Forests (HoFF).
 - (d) Copy of all orders passed by Conservator of Forests effecting Class –III employees shall be forwarded to the Chief Conservator of Forests and those passed by Divisional Forest Officer shall be forwarded to Conservator of Forests.
 - (e) No transfer of subordinates should be done when ban on transfer has been imposed by the government by an order.

Sr. No.	Authority	Official(s)	Extend of powers
1	2	3	4
1.	Government	Principal Chief Conservator of Forests	Full powers
2.	Government	Addl. Principal Chief Conservator of Forests	Full powers in consultation with Principal Chief Conservator of Forests (HoFF)
3.	Government	All IFS and HFS officers whether in-charge of a Division or not	Full powers in consultation with Principal Chief Conservator of Forests (HoFF)
4.	Principal Chief Conservator of Forests (HoFF)	Inter-Circle transfers of all Class-III both executive and ministerial and Class IV employees and posting of Superintendents.	Full powers.
5.	Chief Conservator of Forests	Inter Division transfer of all Class III both executive and Ministerial and Class IV employees and posting of	Full powers within the Circle in consultation with HoFF.

		Range Officer and head Assistant.	
6.	Conservator of Forests	Inter Division transfer of all Class III both executive and Ministerial and Class IV employees and posting of Range Officer and head Assistant.	Full powers within the Circle in consultation with Chief Conservator of Forests.
7.	Divisional Forest Officer	All Class III both executive and ministerial and Class IV employees.	Full powers within the Divisional except posting of a head Assistant in Division and posting of an officer in-charge of a Range in consultation with Conservator of Forests.

8.2 The names of places at which officials make over and receive charge of their duties on occasion of transfer or leave as well as their headquarters must be reported to the officer under whose orders the transfer is made.

Reporting place of making & receiving charge on transfer.

8.3 When any member of the Divisional Staff not being a gazetted officer, is transferred the Divisional Forest Officer shall fill in and attach the following Certificate to the pay bill in which is shown his payment due after his transfer.

Transfer Certificate

Certified that Sh. _____ being transferred from _____ headquarters to _____ headquarters of his duties on the F.N./A.N. of the _____ and received charge on the F.N./A.N. of the _____

Divisional Forest Officer

8.4 The charge report in Annexure 'A' will be completed and a copy of the charge report will be sent to Conservator of Forests. Charge report in Annexure 'B' (Form No. A & T 285) will be filled in and a copy of this report will be sent to Government/ Principal Chief Conservator of Forests, Chief Conservator of Forests and Accountant General, Haryana by the officer taking over the charge. A charge note will also be written by the officer being relieved and a copy supplied to the relieving officer and next superior authority.

Charge report of gazetted officers

8.5 For the transfer charge of Range Annexure 'A' will be used. Range Officer being relieved will also write a charge note and supply a copy to relieving officer and

Charge report of non-gazetted officers

Divisional Forest Officer concerned. For Block and Beat charge Annexure 'C' will be used.

Restrictions on postings.

8.6 The Government has imposed under mentioned restrictions on the posting of Forest employees.

Forest employees	Restriction on postings.
Gazetted Officers, Forest Rangers and Deputy Rangers In-charge of a Range	Within home district
Deputy Rangers not in-charge of a Range and Foresters	Home Tehsil and within 20 miles radius from home
Ministerial & other Class III not mentioned above	Within 20 miles and in home Range
Forest Guards	Within 20 miles and in home Range
Other Class – IV	Within 20 miles from home.

ANNEXURE 'A'

Form No. 50

FOREST DEPARTMENT HARYANA

CERTIFICATE OF TRANSFER OF CHARGE OF THE OFFICER OF _____ RANGE/DIVISION

DATED _____

THE _____

I certify that I received charge of the _____
Range/Division from Sh. _____ on the
_____ noon of this _____ day of
_____ 20__.

I received the sum of Rs. _____ as the cash balance, as shown by the Cash Book on this date. I have examined all the office books and found them posted up-to-date.

I have received the needful vouchers belonging to the account of the current month and have made myself acquainted with all outstanding and liabilities on account of the department.

I have received the following documents which I have personally examined and found posted up-to-date.

1. Working Plan.
2. Forest Journals or compartment histories.
3. Working Plan maps.
4. Stock maps.

5. Control forms
6. Restricted maps as per enclosed list.
7. Character Rolls as per enclosed list.

I have examined the live and dead stock, the depot register and office furniture at headquarters with books which I have found in order.

Cheque Book No. Cheques From Used To Cheques From not used to

Relieved Officer

Relieving Officer.

ANNEXURE 'B'

Stereo A and T/G.C.S. No. 285

On all charges among Gazetted Government Servants on of these certificates should be at once filled up and dispatched by the same day's post.

Certified that I _____ have this day before/ afternoon made over charge and _____ that I _____ received charge of the office of _____ at _____ both office of _____ at _____ both officers being present with reference to the order of the Haryana Government No. _____ dated _____ transferring _____ to _____ granting _____ leave of absence.

Signature of Government
servant making over
charge.

Dated _____ Signature of Government
The _____ servant receiving charge

For use in the office of the Accountant General. Date on which the joining time admissible ended

Leave sanctioned

In the case of Government servant returning from leave out of India, state the joining time admissible.

If a Government servant takes the benefit of Sunday or Gazetted holidays, under the rules framed by the _____ rule 209 to 211

Punjab Government under Fundamental Rules 69.

of the Government of India, Supplementary Rules. See the conditions laid down there in are fulfilled.

Certified that both as regards relieving and relieved Government servant, the necessary entries have been made in the Audit Register and History of Services, and also in the case of the Gazetted Govt. servant proceeding on leave out of India any necessary adjustment of his allowances consequent on the receipt of his certificate has been made and any amount due to or from him has been entered in the "Objection Columns" of the Audit Registers.

Audit Registers

Volume Page Volume Page

CHANDIGARH

THE _____ 20__

Auditor Auditor History Clerk

ANNEXURE 'C'**FOREST DEPARTMENT HARYANA**

Certificate of transfer of charge of the _____ Block/Beat.

Dated _____

Place _____

I certify that I have received the charge of _____ Block/Beat from
Sh. _____ on the before/afternoon of this _____
day of _____ 20__

List of forests in this charge is enclosed. Enumeration Registers received in the charge are noted against each forest.

Following books and maps have also been received

1. Damage Report Book.
2. Compensation Receipt Book.
3. Compensation Form Book
4. Permit Book
5. Beat Book
6. FG's Roznamcha
7. Felling Damage Register
8. Marking list as per enclosed list
9. Beat/Block Map.
10. Measurement Book (MB)
11. Muster Roll and Daily sheet as under:-

Muster Roll No.

Work for which issued

Date up to which filled

I have examined the work in progress and the details given in the daily sheet/MB are correct according to work done. Forest produce has been sold in the following forests and the purchasers have been permitted to start the work as per orders noted against each.

Name of Forest	Forest produce sold	R.O.'s letter under which permission has been granted

List of store/material received in charge is enclosed

Relieved Officer

Relieving Officer

CHAPTER- IX

CONFIDENTIAL REPORTS

9.1 Annual Confidential Reports (ACR) for all Government employees have to be written for each financial year. These reports will be initiated soon after close of the financial year and in case of gazetted officers, the reports have to reach the Government by the end of April. For IFS officers the provisions and time schedule given in the All India Services (Performance Appraisal Report) Rules, 2007 will be followed.

9.2 When an officer is transferred from a post in which he has worked for three months or more he will write confidential report of all the staff working under him and send these reports to the competent authority through prescribed channel. Similarly, when an official after having worked for three months or more is transferred from one charge to other charge, his superior must write the confidential report and send this on to the competent authority.

9.3 Gazetted officer's confidential reports will be maintained in the office of the Principal Chief Conservator of Forests, Haryana. In case of Indian Forest Service Officers an attested copy of the PAR will be maintained by the Administrative Secretary (nodal officer for PAR) and an attested copy will be sent to the Ministry of Environment and Forests, Government of India. Confidential Reports of Head Assistants will be maintained in the office of Chief Conservator of Forests.

In case of all the other Class III and Class IV employees the annual confidential reports will be maintained by the respective appointing authority.

9.4 In case of Indian Forest Service Officers, the full annual Performance Appraisal Report, including the overall grade and assessment of integrity, shall be disclosed to the officer reported upon after finalization by the accepting authority to enable the officer reported upon to represent his case. PAR will be conveyed to IFS officers by the Administrative Secretary, Forest Department, Haryana as provided in the All India Services (Performance Appraisal Report) Rules, 2007. In case of gazetted

officers (Class-II), adverse remarks if any will be conveyed by the Principal Chief Conservator of Forests, Haryana. In case of Class III and Class IV employees adverse remarks will be conveyed by the appointing authority. Adverse remarks if any will be conveyed to the officer/official concerned promptly after the acceptance of the report by the competent authority. Representation against adverse remarks if any will be entertained if received within three months from the date of communication of adverse remarks.

9.5 The performance appraisal report (PAR) of Indian Forest Service Officers will be written under the All India Services (Performance Appraisal Report) Rules, 2007. (ANNEXURE 'A')

9.6 Reporting, Reviewing and Accepting authority in case of gazetted officers in the Forest Department are given below:-

Sr. No.	Description of the post	Reporting Authority	Reviewing Authority	Accepting Authority
1.	Principal Chief Conservator of Forests	Administrative Secretary	Minister Incharge	Chief Minister
2.	Addl. Principal Chief Conservator of Forests	Principal Chief Conservator of Forests	Administrative Secretary	Minister Incharge
3.	Chief Conservator of Forests	Addl. Principal Chief Conservator of Forests	PCCF	Administrative Secretary
4.	Conservator of Forests	Chief Conservator of Forests	PCCF/APCCF	Administrative Secretary
5.	Deputy Conservator of Forests	Conservator of Forests	CCF/ APCCF/PCCF	Administrative Secretary
6.	Deputy Conservator of Forests	Conservator of Forests	CCF/APCCF/PCCF	Administrative Secretary
7.	Asstt. Conservator of Forests	Deputy Conservator of Forests	CF/CCF/APCCF/PCCF	Administrative Secretary
8.	State Forest Service officers incharge of Forest Division	Conservator of Forests	CCF/APCCF/PCCF	Administrative Secretary

9.7 Confidential reports of Class III officials and Forest Guards will be written in the form at Annexure 'B'. In case of Class IV officials form to be used is given at Annexure 'C'. Grading of officials will be clearly indicated by the reporting as well as reviewing officer.

9.8 Confidential reports of all Class III, Class IV officials including Ministerial employees, will be initiated and accepted by the authority as indicated in the table given below:-

Sr. No.	Description of the post	Reporting Authority	Reviewing Authority	Accepting Authority
	Establishment officer (EO)	Deputy Conservator of Forests (HQ)	Chief Conservator of Forests	Principal Chief Conservator of Forests
	All Class III and IV employees of Direction Office	Establishment officer (EO)	Deputy Conservator of Forests (HQ)	Chief Conservator of Forests
	Forest Rangers	Divisional Forest Officer	Conservator of Forests	Principal Chief Conservator of Forests
	Deputy Rangers Incharge of a Range	Divisional Forest Officer	Conservator of Forests	Chief Conservator of Forests
	Foresters and all other Class III employees working in the Range	Range Forest Officer	Divisional Forest Officer	Conservator of Forests
	Superintendent Circle Office	Conservator of Forests	Chief Conservator of Forests	Chief Conservator of Forests
	Head Assistant in Circle Office	Superintendent	Conservator of Forests	Chief Conservator of Forests
	Head Assistant in Divisional Office	Divisional Forest Officer	Conservator of Forests	Chief Conservator of Forests
	All Class III and IV employees of Circle Office	Superintendent	Conservator of Forests	Conservator of Forests
	All Class III employees of Divisional Office	Head Assistant	Divisional Forest Officer	Conservator of Forests
	All Class IV employees of Divisional Office	Head Assistant	Divisional Forest Officer	Divisional Forest Officer
	Forest Guards and other Class IV employees of a Range	Range Forest Officer	Divisional Forest Officer	Divisional Forest Officer

9.9 In case of Forest Rangers, Deputy Rangers and Foresters reporting officer after initiating the report may be forward this to the Sub-Divisional Officer (Civil) concerned so that he may also record his remarks as additional reporting authority.

9.10 In case of officers on Working Plan, Training, Research, Logging and other Special duties who have nothing to do with the District Administration, the report will not pass through the channel of civil authority. In their case, the reports will be initiated by the Departmental Reporting Authority and forwarded to the Reviewing Authority direct.

ANNEXURE 'A'

**The All India Services (Performance Appraisal Report) Rules, 2007
Appendix III , Form I [(See rule 4)]**

[Applicable to All IFS officers except the level of PCCF/ APCCF]

Performance Appraisal Report for the period **01-04-2012 to 31.03.2013**

**Section- I
Basic Information**

(To be filled in by the Administration Division/ Environment & Forest Department)

1. Name of the officer reported :
2. Service: 3. Cadre: 4. Year of allotment: 5. Date of Birth
6. Present Grade: 7. Present Post:
8. Date of appointment to present post :

9. Reporting, Reviewing and Accepting Authorities

10. Period of absence, on leave, etc.

	Period	Type	Remarks

11. Training Programmes attended

Date from	Date to	Institute	Subject

12. Awards/ Honours

--

13. Details of PARs of officers not written by the officer as reporting/reviewing authority for the previous year

--

14. Date of filing the property return for year ending December

--

15. Date of last prescribed medical examination (Mandatory for all Indian Forest Service officers) Attach summary of the medical report)

--

Signature on behalf of _____

Date:

Admn./Environment & Forest Department

Section- II Self Appraisal

32 Brief description of duties:

(Objectives of the position you hold and the tasks you are requested to perform, in about 100 words)

--

2. Annual work plan and achievement:

Publicity activities were carried out as per the availability of budget released from time to time

--

3. During the period under report, do you believe that you have made any exceptional contribution, e.g. successful completion of an extraordinarily challenging task or major systemic improvement (resulting in significant benefits to the public and or reduction in time and costs)? If so, please give a verbal description (within 100 words):

--

4. What are the factors that hindered your performance

--

5. Please indicate specific areas in which you feel the need to upgrade your skills through training programs

--

Please Note: You should send an updated CV, including additional qualifications acquired/ training programs attended/ publications/ special assignments undertaken, in a prescribed proforma, to the cadre controlling authority, once in 5 years, so that the records available with the cadre controlling authority remain updated.

6. Declaration

Have you filed your immovable property return, as due. If yes, please mention date.		
Have you undergone the prescribed medical check up?	Yes / No	
Have you set the annual work plan for all officers for the current year, in respect of which you are the reporting authority?	Yes/No	

Date:

upon Place:

Signature of officer reported

Section - III Appraisal

1. Please state whether you agree with the responses relating to the accomplishments of the work plan and unforeseen tasks as filled out in Section II. If not, please furnish factual details.

--

2. Please comment on the claim (if made) of exceptional contribution by the officer reported upon.

--

3. Has the officer reported upon met with any significant failures in respect of his work? If yes, please furnish factual details.

--

4. Do you agree with the skill up-gradation needs as identified by the officer?

--

5. Assessment of work output (This assessment should rate the officer vis-a-vis his peers and not the general population Grades should be assigned on a scale of 1-10, in whole numbers, with 1 referring to the lowest grade and 10 to the best grade. Weightage to this Section will be 40%).

i. Accomplishment of planned work including training courses for various ranks	Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
ii. Quality of output and effectiveness in areas like forest and wildlife conservation, supervision and investigation in forest offences.			
iii. Accomplishment of exceptional work/ unforeseen tasks performed			
Overall Grading on 'Work Output'			

6. Assessment of Personal Attributes (on a scale of 1-10. Weight age to this Section will be 30%).

		Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i.	Attitude of work			
ii.	Sense of responsibility			
iii.	Overall bearing and personality			
iv.	Emotional stability			
v.	Communication skills			
vi.	Moral courage and willingness to take a professional stand			
vii.	Leadership qualities			
viii.	Capacity to work in time limit			
	Overall Grading on Personal Attributes			

7. Assessment of Functional Competency (on a scale of 1-10. Weight age to this Section will be 30%)

		Reporting Authority	Reviewing Authority	Initial of Reviewing Authority
i.	Knowledge of forest and related laws/rules/procedures/ knowledge of area and terrain/ awareness of local norms (culture, customs, language etc.) in the relevant area and IT skills.			
ii.	Strategic planning ability			
iii.	Decision making ability			
iv.	Initiative			
v.	Interest in welfare of forest officials and appraising ability			
vi.	Ability to motivate and develop subordinates/ work in a team.			
	Overall Grading on 'Functional competency'			

8. Integrity

Please comment on the integrity of the officer:

--

9. Pen picture by Reporting Officer. Please comment (in about 100 words) on the overall qualities of the officer including areas of strengths and lesser strengths and his attitude towards weaker sections.

--

10. Recommendation relating to domain assignment (Please tick mark any four

Afforestation/ agro-forestry and tribal/hill areas development		Bid-diversity and wildlife management
Social Welfare of Dwellers in forest and tribal area		Training
Forest and wild life related crimes		Research and Development
Natural Resource Management (i) General Forestry (ii) Minor Forest Produce		Bio-technology
Environment issues including climate change		Forest Personnel Administration
Forest conservation and development		Others

11. Overall grade on a score of 1-10

--

Date :

Signature of Reporting Authority

Section - IV Review

1. Do you agree with the assessment made by the reporting officer with respect to the work output and the various attributes in section III" Do you agree with the assessment of the reporting officer in respect of extraordinary achievements and/ or significant failures of the MoS / officer upon?

(In case you do not agree with any of the numerical assessments of attributes please record your assessment in the column provided for you in that section and initial your entries).

Yes	No
-----	----

2. In case of difference of opinion details and reasons for the same may be given.

--

3. Comments, if any, on the pen picture written by the Reporting Authority

--

4. Recommendation relating to domain assignment (Please tick mark any four)

<input type="checkbox"/>	Afforestation/ agro-forestry and tribal/hill areas development	<input type="checkbox"/>	Bid-diversity and wildlife management
<input type="checkbox"/>	Social Welfare of Dwellers in forest and tribal area	<input type="checkbox"/>	Training
<input type="checkbox"/>	Forest and wild life related crimes	<input type="checkbox"/>	Research and Development
<input type="checkbox"/>	Natural Resource Management (i) General Forestry (ii) Minor Forest Produce	<input type="checkbox"/>	Bio-technology
<input type="checkbox"/>	Environment issues including climate change	<input type="checkbox"/>	Forest Personnel Administration
<input type="checkbox"/>	Forest conservation and development	<input type="checkbox"/>	Others

5. Overall grade on a score of 1-10

--

Date :

Signature of Reviewing Authority

Section - V Acceptance

1. Do you agree with the remarks of reporting / reviewing authorities?

Yes	No
-----	----

2. In case of difference of opinion details and reasons for the same may be given.

--

3. Overall grade on a score of 1-10

--

Date :

Signature of Accepting Authority

General guidelines for filling up the PAR form for Indian Forest Service officers except the level of Principal Chief Conservator of Forests or Additional Principal Chief Conservator of Forests.

1. Introduction

1.1. The Performance Appraisal Report is an important document. It provides the basic and vital inputs for further development of an officer. The officer reported upon, the Reporting Authority, Reviewing Authority and the Accepting Authority should, therefore, undertake the duty of filling up the form with a high sense of responsibility.

1.2 Performance appraisal should be used as a tool for career planning and training, rather than a mere judgmental exercise. Reporting Authorities should realize that the objective is to develop an officer so that he/she realizes his/her true potential. It is not meant to be a faultfinding process but a developmental tool. The Reporting Authority, the Reviewing Authority and the Accepting Authority should not shy away from reporting shortcomings in

performance, attitudes or overall personality of the officer reported upon.

1.3 The columns should be filled with due care and attention and after devoting adequate time. Any attempt to fill the report in a casual or superficial manner will be easily discernible to the higher authorities.

1.4 Although the actual documentation of performance appraisal is a year-end exercise, in order that it may be a tool for human resource development, career planning and training, rather than a mere judgmental exercise, the Reporting Authority and the officer reported upon should meet during the course of the year

at regular intervals to review the performance and to take necessary corrective steps.

2. Section-I

2.1 This Section should be filled up in the Administration Division/Environment & Forest Department. Period of report could either be the entire reporting year, namely, from 1st of April to 31st March or a part of the year (exceeding 3 months). In case the period of report is a full year, it should be indicated accordingly; for example, 2007-2008. In case the period of report is less than the entire year, specific start and end dates should be indicated, for example, 10th September 2007 – 31st March 2008.

2.2 Information on the present grade (pay-scale) as well as present post (actual designation and organization) and the date from which he/she has been on his/her present post needs to be mentioned.

2.3 In the table relating to reporting, reviewing and accepting authorities the name and designation of the reporting and reviewing authorities should be mentioned so that the officer reported upon is clear about whom he/she is required to send the report.

2.4 The period of absence from duty, on leave, training, or for other reasons, should also be mentioned in this section in the table provided for the purpose. Details of the training attended, date of filing of property returns and whether the officer reported upon has reported/reviewed and the annual performance report of all his/her subordinate officers for the previous year should be mentioned in the table for the purpose.

2.5 This Section provides for regular annual medical examination. The health check is mandatory for all Indian Forest Service officers. A copy of the summary of medical report is to be attached to the PAR Form by the Admin./Environment and Forest Department. The format for health check-up and the summary of medical report will be as circulated by the Cadre Controlling Authority, after consultation with the Ministry of Health and Family Welfare.

3. Section-II

3.1 The officer reported upon is first required to give brief description of his/her duties and responsibilities, which would normally not exceed about 100 words. Ideally, this should be in bullet form.

3.2 All officers are required to develop a work plan for the year and agree upon the same with the reporting officer. The work plan should incorporate the relative annual work rhythm and budgetary cycle. This exercise is to be carried out at the beginning of the year and finalized by 30th April, positively. In case of a change of the reporting officer during the year, the work plan agreed with the previous reporting officer would continue to apply. The work plan agreed upon at the beginning of the year has to be reviewed again during the month of September/October as a mid-year exercise and finalized by 31st October. Based on this review the work plan may undergo some changes from that originally prepared.

3.3 After the work plan is prepared, it is possible that the officer reported upon is transferred out. There need not be more than one work plan for one post each year.

The period spent by the officer during the year and his contribution could be considered for evaluating his performance against the work plan. In the case of mid-term transfers, continuity and assessment of work and the lower performance profile in the first quarter should be taken into consideration.

3.4 The work plans, duly signed by the officer reported upon and the reporting authority has to be submitted to the reviewing authority for his/her perusal and custody. The performance appraisal form provides for an assessment of the accomplishments vis-à-vis the work plan agreed at the commencement of the year and reviewed mid- year. The officer reported upon is required to fill up the table provided for the purpose in Section-II.

3.5 It is not necessary that the work plan should be entirely quantitative in nature. While for field level posts, the work plan would consist essentially of quantifiable targets, for secretarial level posts it would consist of policy objectives to be achieved etc.

3.6 Section II also provides an opportunity for the officer to reflect upon his/her performance during the year and indicate one item which he/she thought was a significant contributions made by him/her during the year. It is always possible for any officer to make significant contribution even in activities otherwise regarded as routine in nature.

Examples of such contribution may be successful dealing of an emergency (e.g. major forest fire) would certainly be an exceptional contribution.

3.7 The officer reported upon is required to indicate specific areas in which he/she feels the need to upgrade skills and attend training programs. He/she should also mention the specific steps that he/she has taken or proposes to take to upgrade his/her skills in the identified area.

3.8 There is an increased emphasis on competency building in the new performance appraisal and career progression system. There would be a premium on competency and skill upgradation. Hence, all officers are advised, through a note in Section II, to keep the cadre controlling authority informed, at least once in five years, of all educational and training programs attended, including the details of marks/grades secured in such programs, details of professional papers published. These would be taken into account in the future career progression.

3.9 This Section also requires the officer reported upon to record certain certificates about submission of property returns, annual medical check up and setting up of annual work plan for whom he/she would be the reporting authority.

4. Section-III

4.1 Section III requires the reporting authority to comment on Section II as filled out by the officer reported upon, and specifically state whether he/she agrees with the responses relating to the accomplishments. In case of disagreement the reporting authority should highlight the specific portions with which he/she is unable to agree and the reasons for such disagreement.

4.2 This Section then requires the reporting authority to comment on the skill upgradation needs as identified by the officer.

4.3 Thereafter, this Section requires the reporting authority to record a numerical grade in respect of the work output of the officer reported upon both in respect of the planned work as well as the unforeseen tasks. A numerical grade is also required in respect of the “quality” of the output. In doing so, the reporting authority should take into account the costs incurred (whether the officer reported upon has been cost conscious), the time taken and whether the laid down rules/procedures have been adhered to in accomplishing the tasks.

4.4 The reporting authority is also required to record a numerical grade in respect of work output, personal attributes and functional competencies.

4.5 Section III requires the reporting authority to comment on the integrity of the officer reported upon. In recording remarks with regard to integrity, he/she need not limit him/herself only to matters relating to financial integrity but could also take into account the moral and intellectual integrity of the officer reported upon. The following procedure should be followed in filling up the column relating to integrity:

(i) If the Officer’s integrity is beyond doubt, it may be stated.

(ii) If there is any doubt or suspicion, the column should be left blank and action taken as under:

(a) A separate secret note should be recorded and followed up. A copy of the note should also be sent together with the Performance Appraisal Report to the next superior officer who will ensure that the follow up action is taken expeditiously. Where it is not possible either to certify the integrity or to record the secret note, the Reporting Officer should state either that he/she had not watched the officer’s work for sufficient time to form a definite judgement or that he/she has heard nothing against the officer, as the case may be.

(b) If, as a result of the follow up action, the doubts or suspicions are cleared, the officer’s integrity should be certified and an entry made accordingly in the Performance Appraisal Report.

(c) If the doubts or suspicions are confirmed, this fact should also be recorded and duly communicated to the officer concerned.

(d) If as a result of the follow up action, the doubts or suspicions are neither cleared nor confirmed, the officers’ conduct should be watched for a further period and thereafter action taken as indicated at (b) and (c) above.

4.6 The reporting authority is also required to record a descriptive pen-picture on the overall qualities of the officer reported upon and his/her performance including his attitude towards weaker sections. This need not exceed about 100 words and should try to cover overall qualities of the officer including areas of strengths and lesser strengths. The pen-picture is also meant to be a qualitative supplement to the quantitative assessments made earlier part of this section.

4.7 Reporting authority is then required to make recommendations relating to domain assignment. The list of domains is at para 10.

4.8 Finally, the reporting authority is required to record an overall grade. This should also be done on a scale of 1-10, with 1 referring to the lowest grade and 10 to the highest.

5. Section-IV

5.1. This Section is to be filled up by the reviewing authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting officer. In case of disagreement, he/she may record his/her own assessment against the work output or any of the attributes in the column specifically provided for the purpose. In case of agreement, he/she need not fill in the column meant for him/her in the attributes/work output tables. Finally, the reviewing authority is required to record an overall grade in the scale of 1-10.

6. Section-V

6.1 This Section is to be filled by the accepting authority. He/she is required to indicate if he/she agrees with the assessments made by the reporting authority/reviewing authorities. In case of difference of opinion, he/she is required to give details and reasons for the same in the column specifically provided for the purpose in the table in Section V.

7. Numerical Grades

7.1 At several places, numerical grades are to be awarded by reporting and reviewing authorities. These should be on a scale of 1-10, where 1 refers to the lowest grade and 10 to the highest. It is expected that any grading of 1 or 2 (against work output or attributes or overall grade) would be adequately justified in the pen-picture by way of specific

failures and similarly, any grade of 9 or 10 would be justified with respect to specific accomplishments. Grades of 1-2 or 9-10 are expected to be rare occurrences and hence the need to justify them. In awarding a numerical grade the reporting, reviewing and accepting authorities should rate the officer against a larger population of his/her peers that may be currently working under them or would have worked under them in the past.

7.2 Weightage & Mean

Weights have been assigned to work output, personal attributes and functional competency. The overall grade will be based on the addition of the mean value of each group of indicators in proportion to weightage assigned.

8. Disclosure

8.1 There should be more openness in the system of appraisal. The annual PAR, including the overall grade and integrity, should be communicated to the officer reported upon after it has been finalized by the accepting authority.

8.2. Representation

The officer reported upon may have the option to give his comments on the PAR. Such comments may be restricted to the specific factual observations contained in the Performance Appraisal Report leading to the assessment of the officer in terms of attributes, competency and output. If comments are submitted, the Reporting/Reviewing/Accepting Authority would have the option to accept them and modify the PAR accordingly. If the comments are not accepted, the views of the Reporting/Reviewing/Accepting Authority would be communicated with reasons to the officer reported upon. Thereafter, only if the officer reported upon so desires, he may request for the matter to be forwarded to the Referral Board. The representation shall be confined to errors of facts and nothing else.

The Referral Board shall give clear findings on the representation and take a final decision on the assessment, including the overall grading in regard to the parameters affected thereby. The decision along with details in case an entry is upgraded or downgraded with, reasons for same may be recorded in the PAR and the same communicated to the officer reported upon. The decision of the Referral Board shall be final.

9. Schedule for completion of PARs of Indian Forest Service Officers

9.1 The following schedule should be strictly followed: -

9.2 The completed PAR should reach the Cadre Controlling Authorities by 31st March the following year. The Cadre Controlling Authority will prepare a list of PARs not received and follow up with the Secretaries of the concerned Ministries and Chief Secretaries of the respective States.

9.3 Secretary (Environment & Forest) in the State and the Joint Secretary (CCI) in the Centre shall be the Nodal officers to ensure that the PARs of the members of Service, duly completed, are sent to the Cadre Controlling Authority by 31st March of the following year. They shall send a list each of the members of Service whose PARs are to be written and reviewed to the concerned Reporting/Reviewing/Accepting Authorities by 15th April every year to enable them to ensure completion of PARs within the time-schedule.

9.4. If a PAR relating to a financial year is not recorded by the 31st of December of the year in which the financial year ended, no remarks shall be recorded thereafter. The member of Service will be assessed based on the overall record and self-assessment of the year concerned, if he had given his self-assessment in time and the Reporting Authority, Reviewing Authority and the Accepting Authority have not completed the PAR according to the time schedule given in para 9.1.

9.5. The member of Service reported upon shall, while forwarding his self-appraisal to the Reporting Authority, endorse a copy of the self-appraisal, to the nodal officer and keep a record of the same as evidence that he had submitted the same in time.

9.6. The Reporting Authority shall record his comments in the PAR of the officer reported upon within the stipulated time and send it to the Reviewing Authority along with a copy thereof to the nodal Authority.

9.7. In case the Reporting Authority fails to submit the PAR to the Reviewing Authority within the stipulated period under intimation to the nodal officer, the nodal officer shall send a copy of self-appraisal directly to the Reviewing Authority and authorize him to initiate the PAR. The nodal officer shall also keep a note of the failure of the Reporting Authority to submit the PAR of his subordinate in time for an appropriate entry in the PAR of such Reporting Authorities.

9.8. The nodal officer shall evolve a suitable mechanism to ensure that the remarks of the Reporting, the Reviewing and the Accepting Authorities are recorded without fail by the dates given in the schedule below Para 9.1.

ANNEXURE 'B'
FORMS FOR THE CONFIDENTIAL REPORT ON THE WORK
OF NON-GAZETTED PERSONNEL
GOVERNMENT OF HARYANA
(For Clerks and other posts of similar nature in Group 'C')

Department : _____

Official/Branch/Section : _____

Period under Reports : _____

PART – I

1. Name of the employee :
2. Father's name
3. Designation of the post held :

Reporting _____ Reviewing _____ Accepting _____

Authority authority authority

PART – II

- Important Notes :
1. Before writing the Annual Confidential Report, the Reporting/Reviewing/Accepting authorities should read Carefully the instructions (given in the end of this form)
 2. Unlike otherwise specified to the contrary, the Reporting

Authority should make use of one of the grading, i.e.

'Outstanding', Very Good', ' Good', 'Average', Below

Average' in the box-blocks provided against each column.

1. Brief of duties assigned _____
2. State of Health _____
3. Conduct and character _____
4. Punctuality and Regularity _____

in Attendance

5. Ability to get along and behavior with _____

(a) Superior or Officers (a) _____

(b) Colleagues

(b) _____

(c) Public

(c) _____

6. Amenability to Discipline _____

7. Devotion to duty and Hard Working _____

8. General Intelligence and
Keenness to learn

9. Knowledge about Department/ _____
Branch/and other procedure

10. Proficiency in use of State _____
Language ' Hindi' in his day
to day official work

11. Whether the employee stays _____
At his Headquarters after
closing of office and during holidays?

12. Proficiency and Accuracy in Typing _____

13. Proficiency in work of maintenance _____
of Registers, Files and other record

14. Initiative and willingness to perform _____
any job of responsibility

15. Assessment of Integrity : _____
Has anything come to your
Notice which reflect adversely on
the official's integrity or his ability to
honestly execute his duties? Reply in "yes" or "No"
If 'Yes' please give details _____

16. Whether there are any 'Adverse
Remarks' on the work and conduct
of the employee? Reply in "yes" or "No"
If yes' please give details _____

17. Has the official done any _____
Outstanding or notable work
Meriting? Reply in "yes" or "No"
18. Suitability for promotion or _____
Higher scale of pay
19. Overall Grading based on _____
the assessments made from
Sr. No. 2 to 13

Signature of the Reporting Authority

Name in block letter _____

Designation _____

Dated :

REMARKS OF THE REVIEWING AUTHORITY

TICK () one of

(a) I endorse the above remarks

these three items (a).

(b), (c) and (b)

(b) I generally agree with the above views

Subject to the following observations:

(c) I do not agree with the above remarks

In column : _____

Signature of the Reviewing Authority

Name in block letter _____

Designation _____

Dated :

REMARKS, IF ANY, OR CONUNTERSIGNATURE OF THE ACCEPTING AUTHORITY

Signature of the Accepting Authority

Name in block letter _____

Designation _____

Dated :

GOVERNMENT OF HARYANA
FORM OF ANNUAL CONFIDENTIAL REPORT
(For the common cadre group (D posts))

Department : _____

Official/Branch/Section : _____

Period under Reports : _____

PART – I

1. Name of the employee : _____
2. Father's name _____
3. Designation of the post held : _____
4. Reporting _____ Reviewing _____ Accepting _____
Authority Authority Authority

PART – II

Important Notes : 1. Before writing the Annual Confidential Report, the
Reporting/Reviewing/Accepting authorities should read
Carefully the instructions given at Page 2 of this form.

2. Unless otherwise specified to the contrary, the Reporting

Authority should make use of one of the gradings, i.e.

'Outstanding', Very Good', ' Good', 'Average', Below

Average' in the box-blocks provided against each column.

1. State of Health _____
2. Conduct and character _____
3. Punctuality and Regularity _____
in Attendance
4. Amenability to Discipline _____
5. Devotion to duty and Hard Working _____
6. Behavior and obedience _____
7. Intelligence and fitness to _____
do the designed tasks
8. Whether the employee stays _____

At his Headquarters after
closing of office and during holidays?

Reply in 'Yes' or 'No'

9. Assessment to Integrity _____

10. Adverse remarks on work _____

Performance and conduct, if nay,

Reply in 'Yes' or 'No'

If 'Yes' please give details _____

11. Stability for promotion or _____

Higher scale of pay (use term) _____

'Fit' or 'not yet fit' or 'Not fit') _____

12. Overall Grading based on _____

the assessments made from

Sr. No. 2 to 10

Signature of the Reporting Authority

Name in block letter _____

Designation _____

Dated :

REMARKS, IF ANY, OR COUNTER SIGNATURE OF THE REVIEWING/ACCEPTING AUTHORITY

Authority

Signature of the Reviewing/Accepting

Name in block letter _____

Designation _____

Dated :

GOVERNMENT OF HARYANA
FORM OF "ANNUAL CONFIDENTIAL REPORT OF OFFICERS
(Applicable for Drivers of Staff Cars/Jeeps and Other's Official Workers)

Department : _____

Official/Branch/Section : _____

Period under Reports : _____

PART – I

Name of the employee : _____

Father's name : _____

Date of continuous appointment on the post of driver _____

Reporting _____ Reviewing _____ Accepting _____
Authority authority authority

PART – II

Important Notes : 1. Before writing the Annual Confidential Report, the
Reporting/Reviewing/Accepting authorities should read
Carefully the instructions given at Page 2 of this form.

2. Unless otherwise specified to the contrary, the Reporting
Authority should make use of one of the gradings, i.e.
'Outstanding', 'Very Good', 'Good', 'Average', 'Below
Average' in the box-blocks provided against each column.

1. State of Health _____
2. Punctuality and Devotion to Duty _____
3. Ability to get along and behavior with _____
 - (a) Superior or Officers (a) _____
 - (b) Colleagues (b) _____
4. Whether the employee stays _____
at his Headquarters after
closing of office and during holidays.
(Reply in 'Yes' or 'No')
5. Technical Knowledge about the _____
Vehicle Which he drives
6. Proficiency in safe driving & maintenance _____
of the vehicle

7. Acquaintance with Traffic rules _____
and other road signs
8. Does he maintain the log book _____
according To Govt. Instructions?
(Reply in 'Yes' or 'No')
9. Assessment of Integrity : _____
Has anything come to your
Notice which reflect adversely on
the official's integrity or his ability to
honestly execute his duties? Reply in "yes" or "No"
If 'Yes' please give details _____
10. Any other comments _____
11. Overall Grading based on _____
the assessments made
Sr. No. 2 to 10

Signature of the Reporting Authority

Name in block letter _____

Designation _____

Dated :

REMARKS OF THE REVIEWING AUTHORITY

Signature of the Reviewing Authority

Name in block letter _____

Designation _____

Dated :

REMARKS, IF ANY OR CONUNTERSIGNATURE OF THE ACCEPTING AUTHORITY

Signature of the Accepting Authority

Name in block letter _____

Designation _____

Dated :

GOVERNMENT OF HARYANA
FORM OF "ANNUAL CONFIDENTIAL REPORT
(For Assistants and other posts of similar nature in Group 'C')

Department : _____

Official/Branch/Section : _____

Period under Report : _____

PART – I

1. Name of the employee : _____

Father's name : _____

Designation of the post held _____

Reporting _____ Reviewing _____ Accepting _____
Authority authority authority

PART – II

Important Notes : 1. Before writing the Annual Confidential Report, the
Reporting/Reviewing/Accepting authorities should read
Carefully the instructions given in the end of this form.

2. Unless otherwise specified to the contrary, the Reporting
Authority should make use of one of the gradings, i.e.

'Outstanding', Very Good', ' Good', 'Average', Below
Average' in the box-blocks provided against each column.

- | | |
|---|-----------|
| 1. Brief of duties assigned | _____ |
| 2. State of Health | _____ |
| 3. Conduct and Character | _____ |
| 4. Punctuality and Regularity in attendance | _____ |
| 5. Ability to get along and behavior with | _____ |
| (a) Superior or Officers | (a) _____ |
| (b) Colleagues | (b) _____ |
| (c) Public | (c) _____ |
| 6. Amenability to Discipline | _____ |
| 7. Devotion to duty and hard working | _____ |
| 8. General Intelligence and keenness to learn | _____ |
| 9. Knowledge about Department Branch | _____ |

and Office procedure

10. Proficiency in use of State Language Hindi _____
in his day official work

11. Whether the employee stays _____
at his Headquarters after
closing of office and during holidays.
(Reply in 'Yes' or 'No')

12. Promptness and Accuracy in disposal of work _____

13. Knowledge or Rules, Regulations and _____
Instructions in general and with particular
Reference to the work allotted to him

14. Quality of work

Delete to sub-clause (s) which

Is/are not related to his work

(a) Ability to apply the relevant (a) _____
Rules and Regulations correctly

(b) Capacity for examining cases (b) _____
Thoroughly and comprehensive

(c) Quality of Noting & Drafting (c) _____

(d) Proficiency in Cash handing (d) _____

(e) Proficiency in Store Management (e) _____

(f) Proficiency in Accounts Matter (f) _____

15. Organization of work :

(a) Retrieval of Papers/information (a) _____
References

(b) Keeping the work place tidy (b) _____
And the record systematic

16. Assessment of Integrity :

Has anything come to your notice which _____
Reflect adversely on the official's integrity
or his ability to honestly execute his duties?
Reply in 'Yes' please give details

17. Whether there are any adverse remarks on _____

the work and conduct of the employee?

Reply in 'Yes' or 'No' If Yes, Please give details.

18. Has the official done any outstanding or

notable work meriting? Reply in 'Yes' or 'No'

19. Suitability for promotion or higher scale of

Pay (use term Fit or 'Not yet Fit' or Not Fit')

20. Overall Grading based on the assessment

made from Sr. No. 2 to 18 above.

Signature of the Reporting Authority

Name in block letter _____

Designation _____

Dated :

REMARKS OF THE REVIEWING AUTHORITY

Click one of these three items (a),

(a) I endorse the above the remarks.

(b) & (C) and sign out the remaining

(b) I generally agree with the above views

Subject to the following observations

(c) I do not agree with the above remarks

In column : _____

Signature of the Reviewing Authority

Name in block letter _____

Designation _____

Dated :

REMARKS, IF ANY, OR CONUNTERSIGNATURE OF THE ACCEPTING AUTHORITY

Signature of the Accepting Authority

Name in block letter _____

Designation _____

Dated :

IMPORTANT INSTRUCTIONS FOR THE FILLING IN THE FORMS

1. The following prescribed time schedule for writing Annual Confidential Report may strictly be adhered to :

(a) The Reporting Authority must report before 15th April.

(b) The Reviewing Authority must record its comments before 30th April.

(c) The Accepting Authority must record its acceptance before 15th May.

2. The Reporting Authority should use the prescribed terminology for each item and write one of the choices in the box-block mentioned against these items.
3. The Reporting Officer should record 'Adverse Remarks', If any, in column at Sr. No. 17 and nothing be written along with the box block meant for grading only.
4. While recording remarks on 'Integrity' in column at Sr. No. 16, instructions contained in para 4, of consolidated instruction on confidential reports, read with instruction No. 61-20/05-S(I) dated 12.12.85 must be gone through carefully.
5. The Reporting Officer should make a mention of an defects noted and any punishment inflicted on the employee or written warnings (s) issued to him, during the period under report to give any correct picture of his work and conduct.
6. The Report should be a true and objective assessment of the employee's ability and character as reflected in his day to official work during the period under report.
7. Signatures in full along with date be put up by the Reporting/Receiving/Accepting authorities.

CHAPTER – X LEAVE OF ABSENCE

To HoFF and PCCF	10.1	Leave of absence to Principal Chief Conservator of Forests may be granted by Government.
To Officers and officials	10.2	Authorities empowered to grant earned leave, half pay leave, Maternity Leave and Extra Ordinary leave are given in Chapter VI.
Publication of Leave	10.3	Leave to Gazetted Officers granted by the Principal Chief Conservator of Forests is notified under his signatures, in Part of the Haryana Government Gazette.
Application for Leave	10.4	The actual application for leave should be made in form Punjab C.S.R., NO. 2, sufficient time in advance to allow verification to the title of leave applied for, making arrangements for the relief and obtaining sanction in time before the leave commences.
Leave Accounts of Gazetted Officers	10.5	The leave account of Government employees shall be maintained in form C.S.R. No.16.under rule 8.50 of chapter VIII of CSR. A separate leave account should be kept of the leave by a Government employee serving under a Government and then transferred to another Government and all leave taken after the date of transfer should be debited to this account so long as the balance under it is not exhausted and the allowance drawn during all leave which is so debited should be charged to that Government. The leave account of Government employee shall be maintained by the Head of the Office in which he is employed, or if he himself is Head of the Office by his immediate superior.
Verification of title to leave	10.6	A Gazetted officer, who intends to go on leave may, if he so desires, get information as to the amount of leave due to him, by applying to the Head of the Office in which he is employed, or if he himself is Head of the Office by his immediate superior and furnishing a certificate that he either has actually applied for leave or intends to do so within six months.
Leave Accounts of Non-Gazetted Officers	10.7	The leave accounts of non-gazetted officers serving in Forest Divisions and Conservator's officers are maintained by the Divisional Forest Officer and Conservators respectively and those employees serving in the Direction Office are kept by the Principal Chief Conservator's office.
Absent statement	10.8	In order to meet the requirements of audit a certificate that all cases of leave have been granted with reference to the leave accounts mentioned in rule 8.50 and 8.51 of the Punjab Civil Services Rules, Volume I, Part I. Form S.T.R. 25 shall be attached to the "absentee statement" for the State and sent each month by the Principal Chief Conservator of Forests to the Accountant General, Haryana.

10.9	The Divisional Forest Officers are required to submit to Conservator on the last working day of each month a leave return in F.A.C. Form No. 8 showing names of all Class III employees who were on leave, (other than casual) during the month. Divisional Forest Officer will furnish at the bottom of the return a certificate that leave in all cases is admissible and has been granted with reference to the prescribed leave accounts.	Leave Returns
10.10	Leave should always be described by the sanctioning authority in term of days and not in terms of months and weeks.	Specification of the period of leave
10.11	The authorities empowered to grant casual leave are given in Chapter VI.	Power to grant Casual
10.12	Casual leave to the Principal Chief Conservator of Forests is granted by the Government.	
10.13	Casual leave will be admissible as follows:--	Scale of Casual Leave
1	To employees with 10 years of service or less. 10 days	
2	To employees with more than 10 years, service but less than 20 years' service. 15 days	
3	To employees with over 20 years' service 20 days	
<p>All female employees in service shall be entitled to 20 days casual leave every year irrespective of number of year of service put in by them.</p> <p>From the date on which the employee completes 10 and 20 years of service as the case may be, he will be given casual leave in that year according to next scale. As an illustration if an employee completes 10 year of service on 30th April 2010, the employee will be entitled to casual leave of 15 day for the year 2010.</p>		
10.14	The causal leave account will be maintained annually from 1st January to 31st December. All casual leave account will be closed on the 31st December and new account will be opened on the 1st January following.	Accounting of Casual Leave
10.15	In taking casual leave within the limits admissible as above employees may remain continuously absent from duty for a maximum period of sixteen days. In this spell he will be permitted to include holidays which will not be debited to his causal leave accounts.	Length of casual Leave and combination of leave
10.16	Except in cases where previous reference would cause real inconvenience, a government employee should not, without previous permission, come on casual leave to headquarters or the place where the Governor is residing, for the purpose of making a representation.	
10.17	No Government employee may go on casual leave, to place beyond 36 hours recall.	

Extension of Casual Leave	10.18	If a Government servant over stays his casual leave for any reason whatsoever the entire period of absence will be debited to his earned leave and not only the period by which he has overstayed his casual leave.
Station Leave	10.19	No Government servant may leave his headquarters during gazetted holidays except with the permission of his immediate departmental superior who must undertake the responsibility of granting such permission.
	10.20	Casual leave is not granted on half pay or without pay and a government servant on casual leave is not treated as absent from duty and his pay is not intermitted.

Various kinds of leave of absence

1. Leave cannot be claimed as of right. When the exigencies of the public services so require discretion to refuse or revoke leave of any description is reserved to the authority empowered to grant it. The nature of leave due and applied for by a Government employee, cannot be altered at the option of the sanctioning authority. So, while it is open to the sanctioning authority to refuse or revoke leave due and applied for under this rule it is not open to him to alter the nature of such leave. **(Rule 8.15)**
2. The grant of medical certificate by the medical authority does not in itself confer upon the Government employee concerned any right to leave. However, the Government employee as far as possible proceed on leave with the prior permission of the competent authority. **(Rule 8.16).**
3. In case where a number of Government employees apply for leave in the same establishment and the leave cannot be sanctioned to all such employees in the interest of public service, an authority competent to grant leave shall take the decision for grant of such leave after taking into account the following considerations: - **(Rule 8.17)**
 - (a) The Government employee who can, for the time being, best be spared.
 - (b) The amount of leave due to the various applicants.
 - (c) The amount and character of the service rendered by each applicant since he last returned from leave.
 - (d) The fact that any such applicant was compulsorily recalled from his last leave.
 - (e) The fact that any such applicant has been refused leave in the public interest.

4. Leave on medical ground (Rule 8.18)

Leave on medical ground

When a medical board has reported that there is no reasonable prospect that a particular Government employee will ever be fit to return to duty, leave should not necessarily be refused to such a Government employee. It may be granted, if due by a competent authority on the following conditions:-

(a) If the medical board is unable to say with certainty that the Government employee will never again be fit for service, leave not exceeding twelve months in all may be granted. Such leave should not be extended without further reference to a medical board.

(b) If the medical board declares the Government employee to be completely and permanently incapacitated for further service, he should except as provided in clause (c) below, be invalidated from the service, either on the expiration of the leave already granted to him, if he is on leave when examined by the board, or if he is not on leave from the date of the board's report.

(c) A Government employee declared by a board to be completely and permanently incapacitated may, in special cases, be granted leave, or an extension of leave, not exceeding six months as debited against the leave account if such leave be due to him. Special circumstances justifying such treatment may be held to exist when the Government employee breakdown in health has been caused in and by Government service, or when he has taken a comparatively small amount of leave during his service or will complete at an early date an additional year's service for pension.

5. Leave shall not be granted to a Government employee whom a competent authority has decided to dismiss, remove or compulsorily retire from Government Service **(Rule 8.19).**

6. Leave to Government employees must not be granted without obtaining report from the Head of the Office in which he is employed or if he is himself Head of the Office from his immediate superior, upon his title to leave, except in case of emergency, and on the responsibility of the Government employee for the consequence of the leave asked for being inadmissible. **(Rule 8.20)**

7. Leave rules applicable to Government employees

Types of
leave

(i) "Leave " includes earned leave, half pay leave , commuted leave, leave not due and extra-ordinary leave;

(ii) "**Earned leave**" means leave earned in respect of periods spent on duty;

(iii) "**Half pay leave** " means leave earned in respect of completed years of service;

(iv) "**Earned leave due**" means the amount of earned leave standing at the credit of a Government employee in his leave account on a particular date.

(v) "**Half pay leave due**" means the amount of half pay leave standing at the credit of a Government employee in his leave account on a particular date.

(vi) "**Commuted leave**" means exchange of half pay leave into full pay on medical certificate or for prosecuting an approved course of study.

Any kind of leave under these rules may be granted in combination with or in continuation of any other kind of leave. **(Rule 8.114.)**

The authority which granted leave to a Government employee can commute it retrospectively into leave of a different kind which may be admissible but the Government employee concerned cannot claim it as a matter of right. **(Rule 8.115.)**

Earned leave

(i) Earned Leave (Rule 8.116)

(i) The earned leave admissible to a Government employee is –

(a) 1/24th of the period spent on duty, during the first 10 years of his service;

(b) 1/18th of the period spent on duty during the next 10 years of his service; and

(c) 1/12th of the period spent on duty, thereafter.

(ii) Accumulation of earned leave shall be permissible to any extent but the maximum earned leave that may be granted at a time to a Government employee shall be (a) 180 days, if spent in India (b) 360 days, if the entire leave so granted is spent outside India: provided that where earned leave exceeding 180 days is granted under this sub-rule, the period of such leave spent in India shall not in aggregate exceed 180 days.

Provided that, except as provided in the Study Leave Rules contained in Appendix 20 to the Punjab Civil Service Rules, Volume I, Part II; if a Government employee goes on a course of study or research or work which in the Government's view increases his competence, knowledge of efficiency or adds to the technical knowledge, he may be granted earned leave to the extent it is due to him and not limited to 180 or 360 days.

Note 1.- The prior consent of Finance Department shall be obtained before grant of such study leave.

Half pay leave, commuted leave and "Leave not due"

ii) Half pay leave, commuted leave and "Leave not due" (Rule 8.119).

(a) The half pay leave admissible to a Government employee in respect of each completed year of "service" is 20 days.

Note 4.- The half pay leave earned by Government employee in respect of a completed year of service, can be availed of by him during the course of a spell of leave or during an extension thereof within which the date of anniversary of service falls.

(b) The half pay leave due may be granted to a Government employee on medical certificate or on private affair.

(c) Commuted leave not exceeding half the amount of half pay leave due may be granted to a Government employee on medical certificate or for prosecuting an

approved course of study i.e. a course which is certified to be in the public interest by the leave sanctioning authority, subject to the following conditions:-

(i) half pay leave upto a maximum of 360 days shall be allowed to be commuted during the entire service where such leave is utilized for an approved course of study.

(ii) when commuted leave is granted, twice the amount of such leave shall be debited against the half pay leave due:

Provided that no commuted leave may be granted under this rule unless the authority competent to sanction leave has reason to believe that the Government employee will return to duty on its expiry.

Note 2.- The option once exercised will be final and debar a Government employee from claiming re-conversion as a matter of right through the authority which granted leave can (if so disposed) allow it.

(d) Save in the case of leave preparatory to retirement 'leave not due' may be granted to a Government employee for a period not exceeding 360 days during his entire service, out of which not more than 90 days at a time and 180 days in all, may be otherwise than on medical certificate. Such leave will be debited against the half pay leave the Government employee may earn subsequently.

Note 1.- Leave not due should be granted only if the authority empowered to sanction leave is satisfied that there is reasonable prospect of the Government employee returning to duty on the expiry of the leave and should be limited to the half pay leave he is likely to earn thereafter.

Note 2.- Where a Government employee who has been granted 'leave not due' under this clause applies for permission to retire voluntarily, the leave not due shall if the permission is granted be cancelled and his retirement shall have effect from the date on which such leave commenced. An undertaking to this effect should, therefore, be taken from Government employee, who avails of 'leave not due'. But the question whether a Government employee should be called upon to refund the amount of leave salary should be decided on the merits of each case e.g.. if the retirement is voluntarily refund should be forced; if it is unavoidable by reason of ill health incapacitating him for further service no refund should be insisted upon.

Note 3.- When 'leave not due' is granted to a Government employee under this clause and he applied for permission to retire voluntarily or resigns of his own volition at any time after returning to duty; the question of refund to leave salary in respect of the 'leave not due' already availed of before return to duty shall to the extent it has been subsequently wiped off, be treated in the same way as laid down in Note 2 above.

Note 4.- When 'leave not due' is granted to a Government employee, the same shall not be allowed to be converted into commuted leave even on medical ground.

Extraordinary
leave

(iii) Extraordinary leave (8.121).

(1) Extraordinary leave may be granted to any Government in special circumstances:

-

(a) When no other leave is by rule admissible or

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

(2) The authority empowered to grant leave may commute retrospectively;-

(a) Periods of absence without leave into extraordinary leave.

(b) Extraordinary leave granted into leave of a different kind if the latter type of leave was admissible at the time extra ordinary leave was granted.

Note 1.- The power of commuting retrospectively periods of absence without leave into extraordinary leave under sub-clause (a) of sub-rule (2) is absolute and not subject to the conditions mentioned in sub-rule (1); in other words such communication is permissible even when other leave was admissible to the Government employee concerned at the time his absence without leave commenced. This concession cannot, however, be claimed by the Government employee as a matter of right.

8. Additional kind of leave in special circumstances

(i) Special disability leave (Rule 8.124.)

Special
disability
leave

(1) Subject to the conditions hereinafter specified a competent authority may grant special disability leave to a Government employee who is disabled by injury intentionally inflicted or cause in, or in consequence of the due performance of his official duties or in consequence of his official position.

(2) Such leave shall not be granted unless the disability manifested itself within three months of the occurrence to which it is attributed, and the person disabled acted with due promptitude in bringing it to the notice of the competent authority .If the competent authority is satisfied as to the cause of disability, it may permit leave to be granted in cases where the disability manifested itself more than three months after the occurrence of its cause.

(3) The period of leave granted shall be such as is certified by the Medical Authority to be necessary. It shall not be extended, except on the certificate of that authority, and shall in no case exceed 730 days.

(4) Such leave may be combined with leave of any other kind.

(5) Such leave may be granted more than once if the disability is aggravated or reproduced in similar circumstances at a later date, but not more than 730 days of such leave shall be granted in consequence of any one disability.

(6) Such leave shall be counted as duty in calculating service for pension, but half the amount of such leave taken under sub-clause (b) of clause (7) below shall be debited against the leave account.

(7) Leave salary during such leave including a period of such leave granted under clause (5) shall.-

(a) be equal to full pay for the first 120 days;

(b) for the remaining period of such leave, be equal to leave salary admissible on half pay leave; or at the Government employee's option for a period not exceeding the period of earned leave otherwise admissible to him under rule 8.116 or 8.117, be equal to leave salary admissible on earned leave.

(ii) Study Leave (Rule 8.126)

Study leave

Leave may be granted to Government employee on such terms as may be prescribed by general or special orders of the competent authority to enable them to study scientific, technical or similar problems or to undergo special courses of instruction . Such leave is not debited against the leave account.

Note.- For general orders issued under this rule see Appendix 20 in part II of CSR Vol-II.

(iii) Maternity leave and Hospital leave (Rule 8.127)

Maternity
leave and
Hospital leave

(1) The Heads of office on the recommendation of Government medical authority may grant maternity leave to a female Government employee with less than two surviving children for a period not exceeding six months from the date of its commencement. Leave salary equal to the pay drawn immediately before proceeding on leave shall be paid during maternity leave and it shall not be debited against the leave account.

(2) Maternity leave not exceeding 45 days on account of miscarriage/abortion may also be granted to a female Government employee (limited to two surviving children) during the entire service career on the recommendation of medical authority.

Note 4.- Maternity leave shall not be admissible to a female Government employee having more than two living children. In such cases leave of the kind due or extraordinary leave will be allowed.

(2) Any other kind of leave may be permitted to be prefixed to maternity leave without insisting on a medical certificate. But any leave applied for in continuation of the maternity leave may be granted only if the request is supported by a Medical Certificate.

Note 1.- Earned leave to the extent admissible under rule 8.116 (ii) may be granted in continuation of maternity leave, if the request for the grant of leave is supported by a medical certificate .

Note 2.- The female Government employee applying for grant of maternity leave should apply for leave along with medical certificate issued by the medical authorities as defined in rule 8.9 and 8.10.

Note 3.- Regular leave in continuation of maternity leave may also be granted in case of illness of a newly born baby, subject to the female Government employee producing a medical certificate from the authorized Medical authorities under rule 8.9 and 8.10 to the effect that the condition of the ailing baby warrants mother's personal attention and her presence by the baby's side is absolutely necessary.

Child Care
Leave (CCL)
to women
Government
employees

(iv) Child Care Leave (CCL) to women Government employees

1. Child Care Leave is permissible to women Government employees to take care of their children at the time of need whether for rearing or to look after any of their needs like examination, sickness etc. This leave will be admissible in the following manner: 1. CCL may be granted for a maximum period of 2 years (i.e. 730 days) during the entire service to a woman Government employee for taking care of her two eldest surviving children below the age of 18 years only.

2. CCL will not be debited against the leave account but will be admissible when the concerned woman Government employee has no Earned Leave at her credit. The leave account of CCL shall be maintained in the proforma enclosed herewith and kept in the Service Book of the concerned female Government employee.

3. The leave salary as admissible while on Earned Leave will also be admissible during the period of CCL upto 730 days.

4. The nature of CCL will be like the Earned Leave, therefore, Saturdays, Sundays, Gazetted holidays etc. falling during the period of leave would also be counted for CCL, as in case of Earned Leave.

5. It may be availed of in more than one spell.

6. CCL may also be allowed to woman Government employee for the third year as 'Leave not due' (without production of medical certificate) or it may be combined with leave of the kind due and admissible provided no Earned Leave should be in

her credit at that time and leave salary during the third year will be the same as admissible while on 'Leave not due' or leave of the kind due, as the case may be.

7. No CCL will be admissible for third or next child irrespective of his age.

8. It may be sanctioned by the authority already competent under the rules to grant Earned Leave to the concerned woman Government employee.

9. The decision to allow CCL has been taken by Government with the intention to facilitate the women Government employees to take care of their children at the time of need but it does not mean that CCL should disrupt the functioning of the offices/Institutions/Schools etc. Therefore, it will be the duty of sanctioning authority to keep this in view. Further, it cannot be demanded as a matter of right and under no circumstances can any employee proceed on CCL without prior proper sanction of the leave by the competent authority.

Authority competent	Sanction of CCL to following employees	CCL up to following extent
Appointing authority	Employees of Group C&D	Full power upto 730 days
Head of Department	Employees of Group A&B	Upto 120 days
Administrative Secretaries	Employees of Group A&B	Above 120 days

Vide Finance Department circular letter No. 11/102/2009-3FR, dated 05/02/2010 on the subject noted above it has been further decided that no Child Care Leave shall be granted to the Haryana Government women employees during the probation period.

Vide letter No. 11/102/2009-3FR, dated 05.02.2010 & 1.10.2010 on the subject noted above the State Government has further decided that the Child Care Leave should be got sanctioned in advance and under no circumstances leave already availed or period of unauthorized absence shall be converted into CCL retrospectively.

9. Leave to probationers and apprentices

Leave to probationers (8.131)

During the period of probation, probationer is entitled to leave as follows:-

Leave to
probationers

- (1) if appointed under contract , to such leave as is prescribed in his contract or;
- (2) if appointed otherwise, to such leave as would be admissible to him under the leave rules which would be applicable to him if he held his post otherwise than on probation. If for any reason it is proposed to terminate the services of a probationer, any leave which may be granted to him should not extend beyond the date on which the original probation period or extended period expires, or any earlier date on which his services are to be terminated by the order of an authority competent to appoint him.

Leave to
apprentices

Leave to apprentices (8.132)

During the period of apprenticeship, an apprentice is entitled to leave as follows;-

- (1) if appointed under contract, to such leave as is prescribed in his contract; or
- (2) if appointed otherwise;
 - (a) leave on medical certificate on leave salary equivalent to half of the pay on the last day of duty prior to commencement of leave for a period not exceeding one month in any year of apprenticeship; and
 - (b) to extraordinary leave under rule 8.121.

Leave
preparatory to
retirement
(LPR) and /or
cash payment
in lieu of
unutilized
earned leave

10. Leave preparatory to retirement (LPR) and/or cash payment in lieu of unutilized earned leave (Rule 8.21.)

(a) Leave at the credit of a Government employee in his leave account shall lapse on the date of retirement or on quitting of service or otherwise subject to the following provisions: -

- (1) The Government employee before his retirement on superannuation may be permitted to take leave preparatory to retirement equal to earned leave for 300 days or for the days of earned leave at his credit on the date of proceeding on LPR, whichever is less subject to the condition that such leave shall be upto and including the date of retirement. A Government employee, who proceeded on LPR shall not be allowed to join the duties during the period of LPR for the purpose of availing benefit of leave encashment. In case the employee does not intend to avail the LPR, he may take leave encashment in lieu of earned leave at his credit on the date of his retirement subject to maximum of 300 days.
- (2) The provision of getting leave encashment in lieu of earned leave at the credit of employee subject to maximum of 300 days shall also be available to the Government employees retiring other than on superannuation.

(3) In case of quitting of service by the Government employee by tendering resignation the benefit of leave encashment will be admissible for half of the earned leave at his credit on the resignation subject to maximum limit of 150 days.

(4) In case a Government employee dies while in service the leave encashment to the extent of earned leave at the credit of the employee on the day of his death subject to maximum of 300 days shall be paid to his family.

(5) A Government employee dismissed or removed from government service shall not be entitled for leave encashment.

(6) In case of retrenchment or abolition of the post, if the employee is not adjusted against any vacancy in the Government, the leave encashment shall be paid equal to earned leave at his credit subject to maximum of 300 days. If such employee is employed against any other vacancy in the Government, leave at his credit in his leave account shall be allowed to be carried forward in the new post.

(b) The authority competent to grant leave may withhold whole or part of cash equivalent of earned leave in the case of Government employee who retires from service on superannuation while under suspension or while disciplinary or criminal proceedings are pending against him, if in the opinion of such authority, there is a possibility of some amount becoming recoverable from him on conclusion of the proceedings against him and on conclusion of the proceedings, he will become eligible to the amount so withheld after adjustment of Government dues.

11. Leave encashment:

The amount of leave encashment shall be calculated as under: -

Leave
encashment

$$= [(Pay + DP + SP + PP + NPA + DA \text{ admissible on the date of retirement/death}) \times (\text{Number of days of unutilized earned leave credit on the date})] / 30.$$

subject to maximum of 300 days

Note 2.- The authority competent to sanction leave encashment in case of Group A, B and C employees shall be Heads of Departments and Heads of Office for Group D employees. The authorities shall sanction suo moto the amount of leave encashment at the time of retirement/death of the Government employee.

Note 3.- Any amount becoming recoverable from a Government employee on account of overpayment of pay and allowances, travelling allowance, medical reimbursement etc. shall be recovered from the amount of leave encashment.

Note 4.- A Government employee on LPR shall be deemed to have retired from Government service on attaining the age of superannuation irrespective of issue of any such orders for retirement.

Study leave to
Central
Government
employees

12. Study leave to Central Government employees under Central Civil Services (Leave) Rules, 1972.

Under Rule 51 of CCS (Leave) Rules, 1972, the Central Government employees are entitled to the grant of study leave for a period of 12 months at any one time and 24 months in all during the entire service under the Government. Study leave under the aforementioned provision can be availed of by a Government servant in more than one spell also subject to the condition that such study leave availed of in different spells does not exceed 24 months.

CHAPTER – XI

UNIFORMS

- 11.1** The specification for the supply and wearing of uniforms by the Subordinate field staff of the Forest Department.

Uniforms for
field staffs

SPECIFICATION OF UNIFORM

1. For Ceremonial Functions

1. Head Wear

A. For Non Sikhs.

- (i) Forest Rangers, Deputy Rangers and Foresters Khaki beret cap.
- (ii) Forest Guards, Dark Green Beret cap.

B. For Sikh Gentlemen

- (i) Forest Rangers, Deputy Rangers and Foresters Khaki Pagri.
- (ii) Forest Guards, Dark green pagri.

2. Tunics and Shirts.

(i) Forest Rangers and Deputy Rangers

Tunics of Khaki drill with open roll collar, 4 pockets, shoulder straps with necessary eyelets and button holes. The tunic will be provided with 4 buttons in front, one button on each pocket and shoulder strap.

(ii) Foresters

Tunics of the same type as above but with closed collar with two hooks at the throat.

Shirts

- (i) Forest Rangers and Deputy Rangers; Khaki shirt with soft collar and Khaki tie.
- (ii) Foresters: Khaki shirt with soft collar.
- (iii) Forest Guards: Khaki drill shirt with two upper patch pockets and two shoulder straps with necessary eyelets and button holes. Shirt to have 4 buttons in front and one on each pocket and shoulder strap.

3. Trousers

- (i) Forest Rangers, Deputy Rangers, Foresters and Forest Guards, Khaki drill trousers without button turn.

4. Belts

- (i) Forest Rangers and Deputy Rangers Belts: Sam brown pattern leather belt with frog and single sling to be worn under the right shoulder strap. The belt to be provided with holster for revolver.
- (ii) Foresters Belts: Brown leather belt with white metal clasp with the word. फॉरेस्टर.
- (iii) Forest Guards Belts: Black leather with brass clasp with the word व० र०

5. Side Arms

- (i) Forest Rangers and Deputy Rangers in-charge of the ranges: Revolver.
- (ii) Foresters:- A short handled Axe-cum-Hammer.
- (iii) Forest Guards: Beat hammer-cum-Axe in a leather case to fit on the Belt.

6. Badges

- (a) Words व० र० / H F in white metal on each shoulder for all ranks of the staff.
- (i) Forest Ranger, 3 white metals, six pointed stars on each shoulder.
- (ii) Deputy Rangers: 2 white metal, six pointed stars on each shoulder.
- (iii) Foresters: One white metal, six pointed stars on each shoulder.
- (iv) Insignia for caps/turban for all ranks indicating tree the benefactor.

7. Buttons

White metal buttons with haft and slide or ring and embossed with Ashoka Pillar.

8. Shoes

Forest Rangers, Deputy Rangers and Foresters: Brown leather shoes.

Forest Guards: Black ammunition boots with anklets or Black chappals.

II. FOR FIELD DUTY

HEADWEAR:--Same as for ceremonial occasion.

2. Tunics and Shirts

- (i) All ranks: Bush shirts, Khaki-cellular cloth-4 patch pockets with shoulder straps to carry stars and the words **हो वो** as above.
- (ii) **Shirts:** Khaki cellular cloth with two buttoned up pockets and shoulder straps to carry stars and the words **हो वो** as above.

NOTE :-- Shirt or Bushirt can be used.

3. **Trousers:** All ranks of staff. Same as above.

4. **Belts:** Forest Rangers, Deputy Rangers and Foresters. No belt. Forest Guards Same as for ceremonial occasion.

5. **Side arms:** Same as for ceremonial occasion.

6. **Badges :** Same as above.

7. **Boots :** Forest Rangers, Deputy Rangers and Foresters:-- Brown leather ankle boots/Brown Chappal.

Forest Guards:--Black Ammunition boots, Black Chappal.

Note:-The above boots can be alternated with Canvas-cum-rubber boots and hunter type of Bata Pattern.

8. **Haversacks:** Forest Guards Khaki Haversacks of good quality thick canvas.

III OFFICE DUTY

Same as for field dress except the following:--

- 1. Boots to be replaced by shoes.
- 2. Revolver not to be worn.

IV WINTER

- 1. For ceremonial functions Forest Rangers and Deputy Rangers I/c of Ranges may wear Khaki woolen sarg tunic and trousers.
- 2. For field duty and office duty Khaki Jersey will be used with provision for taking out shoulder straps to show rank badges.

11.2 Liveries for Class IV employees

All Class IV Government employees irrespective of their designation and duties will be provided summer/winter uniforms. Specifications are as under:--

Details of items	Renewal Period	Cost fixed vide Govt. letter No. 868-2R S-74/8230 dated 29-03-74
Summer Uniforms		
1. Three Bushirts Khaki Jaali		
2. Three Pants Khaki Drill.	Three years	67.50
3. Three caps(Khaki Drill Cloth).	Three years	2.50
4. Chappals one pair	Three years	16.00
		86.00
Winter Uniforms Non Sikh Class IV Employees		
A.1. Short Buttoned up Coat Woolen		
2. Pant woolen	Three years	140.00
3. Cap woolen (Readymade).		
4. Boots Pair	Three years	30.00
5. Socks Pairs	One year	4.00
		174.00
Sikh Class IV Government Employees		
A.1. Short Buttoned up Coat (Woolen)		
2. Pant (woolen)	Three years	160.00
3. Pagrees (two)		
4. Fifty Ready Made (two)		
5. Pairs of Boots	Three years	30.00
6. Pairs of Socks	One year	4.00
		194.00

Stitching charges for all types of uniforms will be extra.

11.3 An umbrella of medium quality will be supplied after every three years to peon attached to gazetted officers on touring duty and also to peons/dak runners who are entrusted with the duty of delivery of government dak

Supply of
umbrella to
class IV
employees

CHAPTER – XII TIMBER AND STORE ACCOUNTS

12.1 Definition

The following expressions have the meanings hereby respectively assigned to them in this Chapter that is to say :--

“Depot means a site on which forest produce is collected. There are four classes of “depots” :--

- (i) **“Forest depot”**. When the extraction of forest produce by Government agency is undertaken, the Divisional Forest Officer fixes a special plot of land within an area of the forest forming a unit of extraction. This special plot is called a “Forest depot”.
- (ii) **“Intermediate depot”**. This is a definite plot of land on which forest produce is temporarily stored pending its dispatch to “Sale depot” or “Other depot”. The Divisional Forest Officer fixes the number and location of “Intermediate depots” according to the nature of the operations.

N.B.:-- “Transit depots” and “Catching depots” are also “intermediate depots”. The former are purely of temporary nature while the latter are more or less permanent depots and places selected with the concurrence of the Conservator of Forests and cannot be changed without approval. There is no approved catching depot in this State at present.

- (iii) **“Sale Depot”** is a plot of land for the sale and disposal of forest produce collected by Government agency. If a sale depot is to function for a year or so, it is termed as temporary sale depot and if it has to function for several years, it is called permanent sale Depot. Temporary sale depots are approved by Conservator of Forests where as permanent sales depots are approved by Principal Chief Conservator of Forests. The depots cannot be closed or changed without the approval of the competent authority.

N.B.:--The headquarters of all Ranges have been declared as Sale Depots by the Principal Chief Conservator of Forests, Haryana.

- (iv) **“Other depots”** are places where timber and other produce is stored for departmental use.

“Forest Produce”:-means all usable material produced by forest. Two classes are distinguished. Major and Minor Produce.

“Major Forest Produce” includes timber and firewood.

“Minor Forest Produce” :- include all produce other than timber and firewood.

“Gross yield” of a forest is the total volume (in cubic meter solid), or quantity of all produce felled or cut whether removed and utilized or not.

“Out-turn”. or “net yield” comprises such portion of the “gross yield” as has been or will be utilized. In case of produce removed by other than Government agency (such as purchasers free grantees or right-holders) “out-turn” is equivalent to “gross yield”.

12.2 All forest produce removed from areas under the charge of the Forest Department must be brought into account immediately and entered in the timber forms as explained below :--

12.3 (a) All Forest produce removed from forest or cut or collected by the by Government agency or received in Depots otherwise must appear in Form No. 5. Similarly their disposal should appear in Form No. 6. These forms shall be maintained for daily transaction and ultimately the monthly-abstract of these forms should appear in Form No. 7 or 9.

The entries in Form No. 7 will be made in the following order :--

A- Forest Depots

- (a) Trees
- (b) Logs
- (c) Scantlings
- (d) Firewood Grade-I & Grade-II
- (e) Charcoal
- (f) Minor Forest Produce

B- Transit Depots (including Launching Depots)

- (a) Logs
- (b) Scantlings
- (c) Firewood Grade-I & Grade-II
- (d) Charcoal
- (e) Minor Forest Produce

C- Sale Depots

- (a) Logs

Forms 5, 6
and 7

(c)

(1) for writing off losses in forest produce the following maximum of percentage of wastage are prescribed:--

(a)	In case of trees converted into logs.	15 per cent.
(b)	Firewood of charcoal or grass (the loss will be calculated from the forest site upto sale in the sale depot.)	20 per cent
(c)	All other forest produce (The loss will be calculated from the stage of its collection to sale in the sale depot)	1 per cent

(2) When trees are converted into logs and sawn timber, conversion of trees into logs should only be shown when the out-turn is to be sent down to the sale depots in the shape of logs. Otherwise the out-turn of scantlings should be shown direct from trees. The disposal of trees converted into logs or scantlings should be shown when all the trees felled in a compartment or a sub-compartment of a forest has been converted. Meanwhile the receipts of scantlings or logs should be shown as soon as these are passed. Rotten and un-sound logs and rejected scantlings should be shown on Form No. 7 separately. As soon as sawing operations in a sub-compartment or compartment of a forest are completed disposal of trees should be shown in Form No. 7 quoting reference to Form. No. 7 of previous months in which the receipt of sawn timber or logs as the case may be, has appeared.

(3) The unit for writing off losses will be as described below:--

- (a) In the case of trees converted into scantlings, the unit being a compartment or sub-compartment as the case may be.
- (b) In the case of trees converted into logs, the unit being a compartment or sub-compartment as the case may be.
- (c) Individual transaction of firewood or charcoal or grass, unit being a compartment or sub-compartment or a depot.
- (d) Individual transactions of all other forest produce, unit being a compartment or sub-compartment or a depot.

Note :--

(i)The method of calculating value of loss will be as under:--

- (a) In case of forest produce Market price. Chief Conservator of Forest (Production) will intimate the rate in the beginning of each year. These rates will remain operative for the year. These rates will be based on the average price realized in the previous year.
- (b) Stores tools, plants and other stock. Depreciated value based on the original purchase price. The percentage of depreciation will be fixed by Chief Conservator of Forests. Percentage of depreciation at present is as under:--

SN	Stock of articles	Percentage of depreciation
(i)	Building kacha pacca	5
(ii)	Furniture	5
(iii)	Iron safe	1
(iv)	Tents (Plains)	7 ^{1/2}
(v)	Tents(Hills)	10 ^{1/2}
(vi)	Tools and Survey	15
(vii)	Tape	15
(viii)	Mathematical instruments and steel tape.	5
(ix)	Tramways and machinery	15
(x)	Motor Vehicles and Trucks* (a) Petrol vehicles (b) Diesel vehicles (c) Petrol vehicles converted into diesel ones.	25 16 ^{2/3} (12% in case of Leyland vehicles pending approval by Govt.) 20% * The depreciated value is fixed by District Administration / Condemnation Committee of the district.
(xi)	Plain leather goods.	10
(xii)	Ropes Manila	20
(xiii)	Ropes steel	10
(xiv)	Fencing wire	5
(xv)	Misc. articles	15
	IT Products	As per the policy/ procedure issued by Secretariate for Information Technology, Government of Haryana dated 5.10.2007.
	Live-stock.	10 percent depreciation permissible on purchase price.
		No stores, tools and plants will be written off before their prescribed periods by Divisional Forest Officers.

If the percentage of loss in case of forest produce is in excess of the permissible limit as noted above separate reference should be made by the Divisional Forest Officer to his Conservator irrespective of the consideration whether the value of the loss is within his financial powers for order of competent authority. The write off will be supported by the specific order of the competent authority.

- (d) All entries in the Cash Book relating to the felling and logging of trees, launching, catching, rafting, landing, sawing and carriage etc; of timber, collection and carriage of firewood, burning of charcoal, collection of resin and other minor produce etc., etc., must be supported by corresponding entries in Form No. 7. The quantity of the produce for which payment has been made as per Cash Book and that shown in Form No. 7 must agree, excepting of course in the case of produce on which no expenditure has been incurred, such as rejected scantlings etc., the number and dates of vouchers on which payments have been made and the sub head under which the expenditure is booked must be quoted in the remarks column of Form No. 7 opposite the respective receipt entries. If owing to the nature of the work, produce is brought on to Form No. 7 in advance of payment, then full detail should be given in the payment voucher e.g., the quantity shown in each of the previous month's forms should be shown separately in order to facilitate audit, instead of showing the total quantity of all the previous months in one entry. For instance, if the carriage of timber from a certain compartment is shown in Form No.7 for October 1972, November 1972, January 1973 and February 1973 and payment is made in April 1973, then the timber shown in each month's form should be shown separately instead of showing it in one entry and quoting "shown in Form No. 7 for October, 1972 to February, 1973. Under no circumstance payment may be made for any produce until it is brought on to Form No. 7.
- (e) In the case of produce shown as received at a depot from another depot the number and quantity shown as received under columns 6-7 must in the first instance, correspond with that shown as dispatched under columns 11-12 and

any shortage or deficiency found on measurement or weightment at the receiving depot should be shown in columns 11-12 under the receiving depot, similarly the entries relating to transfers from one class to another or from one specie to another must correspond with each other.

- (f) When produce is written off as lost, used departmentally, broken, lost by re-measurement, dry age, shrinkage, rechecking, rotten or useless, transferred from one Division to another or from one Range to another in the same Division, the number and date of sanction must be quoted in the remarks column. In case of forest produce used departmentally or written off as lost, its estimated value should be given in the remarks column of Form No.7. If any produce that already appears on Form No. 7 is granted free, the same should be disposed of from Form No. 7 as “transferred to Form No. 12”, and the full particulars of the free grant shown in the latter form.

If any produce is shown as disposed of from Form No.7 by sale, the same must appear in Form No. 8 for the same month.

- (g) The entries shown under each depot should be totaled and again grand total of each class of depot given such as “Total sawn timber Forest Depots”, ‘Total saw timber Transit Depots’ “Total Sale Depots” etc.
- (h) Book balance not actually in stock should be written off under the sanction of the proper authority as soon as possible. In Form No. 7 for the month of March certificate should be given to the effect that the closing balances tally with quantities on spot and that they have been checked personally by the Range Officers.

- 12.4** The Stock (i.e. forest produce) at each depot must be checked by the Divisional Forest Officer or a Gazetted Officer attached to the Division at least once a year, the depot books being balanced at the time of counting.

Taking of
Stock in
Forests and
Sale Depots

12.5

Form No. 8

- (a) All forest produce disposed of from Form No.7 by sale must appear in this form. The entries will be made in the order prescribed for Form No.7 according to budget sub heads i.e. I. 1. a&b, II 1 a,b,c,d,e & f, III I a & b, IV. I. a,b,c,d,e & f. etc. and sales from regular sale depots will be shown first and petty sales from other places shown at the end under the respective sub-head. When there is more than one entry on any class of forest produce owing to different rates at which sale has been made a separate total for that class of forest produce will be given in order to facilitate check with Form No.7 and entries under each depot will be totaled up and a grand total of entries under each budget sub head also given. It sometimes occurs that timber from dismantled buildings is brought on to Form No. 7 and is then sold. The sale proceeds of such timber should be credited to IX-5 f & not 1.1. This timber should not appear in Form No. 8.
- (b) Columns 9 ad 10 must always be filled in. On the one hand they show the state of affairs in a depot so far as removals are concerned, and on the other hand they show that timber, etc. is not removed before it is fully paid for.
- (c) If the sale price of any item is not realized in full the name or names of the purchasers from whom any payment is due should be noted in the remarks column opposite the items concerned in order to facilitate check with Form No.11.
- (d) Sanction of the competent authority for sale booked in the form must be quoted in remarks column opposite the entries concerned.
- (e) Sometimes sale price is realized in advance. In such cases the amount realized in advance should be shown in columns 7 and 8 of the form with the name of the purchaser and other remarks explaining when the disposal of the forest produce will be shown. When the disposal of the forest produce is shown in a subsequent Form No.8, previous references of the forms should be quoted.

12.6

Form No. 9

- (a) Receipts shown from places other than “Chhanda” or if the collection, rafting etc., rates for the timber salvaged from various places in chhanda are different then the entries shown in column 4 must be marked by letters (a), (b) etc. and names of places whence salvaged quoted at the foot of the page. This will help in checking the payments.

In the remarks column reference should invariably be given to the Cr. voucher number in which collection, rafting etc., has been paid. If payment is held over or if it is not to be made, the fact should be recorded in the remarks column.

- (b) The date of issue of a notice under Section 46 of the Indian Forest Act for the timber salvaged during the month shown in column 4 may be quoted in order to see when action under Section 48 of the Indian Forest Act is due to be taken.
- (c) Salvage fees realized for timber made over to claimants (column 6) must be noted in the remarks column opposite the entry concerned, If in any case timber is released without realising any salvage fees the reasons for non-recovery must be briefly stated.
- (d) Timber transferred to Government Account (column 7) must appear in Form No.7 for the same month.

12.7

Form No. 10

- (a) The entries in this Form should be made by sub heads viz 1.2 a & b., II.2.a, b, c, d, e & f., III.2.a&b, IV.2. a, b, c, d, e IX. 3 etc., and again by Working Circles. In column 2 the name and class of forest should both be given. In the case of sales of trees in column 3 the species, girth or diameter class according to the Working Plan and green or dry as the case may be, must be stated and in column 4 both number and volume should be given. The Working Plan prescription under which trees are sold should be quoted in the remarks column. In the case of trees sold from forest for which a Working Plan has not been prepared the volume should be calculated according to local standing orders.

- (b) When in the case of sales of leases for removal of dead and dry wood, etc., the quantity of forest produce to be removed is not definitely known the estimated quantity should be quoted in column 4. Sometimes the sales of firewood are made by head loads, donkey loads camel loads, cart loads etc. etc., on permits and in such cases the estimated volume of wood should be given in column 4 with the number of loads.
- (c) The sanction of the competent authority for each sale should be quote in column 10.
- (d) In the case of sales of grass on grass cutting permits the No. and class of grass loads to be removed should be mentioned in column 4. In the case of leasers for grazing, grass cutting, etc., the area leased should be quoted in column 4 and the period for which leased, noted in remarks column.
- (e) The Individual items of amount actually realized shown in column 7 should not be repeated in column 8, but only the total amount realized under each budget subhead will appear under this column.
- (f) When leases are granted for certain fixed periods to collect produce, and the revenue is payable in installments, an estimate should, as far as practicable be made of the quantity of produce removed and the total estimated quantity should be shown in Form No. 10 once only when the first installment of revenue due is entered in that Form as having been received.
- (g) The sale of such drift and waif wood and confiscated forest produce as is collected by consumers and purchasers will be shown in Form No. 10. Sometimes it may happen that such produce is not sold in the same month in which the Department takes over its possession; in such cases it may be entered in the books of Depot in which it is stored pending sale and ultimately in Form No. 7. But later on when it is sold even without any cost to Government the sale will appear in Form No. 8 which will be quoted in the disposal entry in Form No. 7.

Form No. 11 **12.8** All outstanding of Revenue whether for sales of forest produce shown in Form Nos. 8 & 10 or otherwise must be shown in this Form. Entries should be

made by sub-heads, and totals of each sub-head and the grand total of all outstandings given. The date on which each item is due to be realised must be quoted in the remarks column in order to watch recoveries. If any outstanding revenue becomes irrecoverable, the sanction of the competent authority should be obtained to its being written off and when the sanction is received the amount should be entered in red ink, in the column "Recoveries during the month" a reference being made to the sanction under which the entry is made.

12.9

Form No. 12

- (a) The entries relating to forest produce granted to right-holders and that to free grantees should be shown on separate sheets of Form No. 12, and in each case the authority under which granted must invariably be quoted in column 1.
- (b) The value of trees granted and shown in Form No. 12 should be calculated at the market rates prevalent in the district. When the sale proceeds are credited to Government the amount shown in column 8 should be the full market value less the amount credited to Government. The amount credited to Government will be shown in the remarks column. The total amount realised in each Range will be given at the end of Form No. 12.
- (c) In many cases the right-holders have to pay fees for the grant of license to fell and remove trees. In such cases the license fee should be noted in the remarks column and reference to the form quoted in the Range Cash Book against the items in which fee is credited.
- (d) The rate at which value shown in column 8 has been charged must be quoted in the remarks column.

12.11 For all timber or other forest produce sold other-wise than from a depot, a permit must be given before any of the aforesaid produce can be removed by the purchaser. This permit or license will be issued under such rules and in such form as may be prescribed from time to time. These shall be kept in triplicate in bound books bear printed serial numbers and the words "original" "duplicate" "triplicate".

Form No. 15

Each permit or license issued will be filled in by the officer issuing it in the original as well as in the counterfoils and provided with a serial annual number. All amounts of produce as well as of money will be written in words as well as figures.

12.12 The permit books should be periodically examined by the Divisional Forest Officer, the returned permits if any, being checked with their counterfoils and with entries of the amounts realized on their account in the cash book or in the original accounts of the officer who issued the same.

12.13.

Form No. 16

- (i) A return (Form No. 16) of stores, tools and plant will be submitted to Divisional Forest Officers by Range Officers once a year on the 1st April after being checked by the Range Officer personally and plus and minus entries in the form in para 12.14, should be submitted to the Conservator by Divisional Forest Officers annually on the 15th May.
- (ii) All stock, whether in Range or at headquarters, will be checked at least once a year by the Divisional Forest Officer or a Gazetted Officer attached to the Division, who himself is not custodian of the stores which he is required to check.
- (iii) Stores, tools and plants should ordinarily be classified as follows:-
 - (a) Surveying and other instruments.
 - (b) Machinery.
 - (c) Spare parts.
 - (d) Tools.
 - (e) Office and Rest House furniture.
 - (f) Tents.
 - (g) Marking hammers.
 - (h) Building materials, small stores and house fittings.
 - (i) Miscellaneous.

12.14. Plus and minus Memo.

On stock return (Form No. 16) of _____ Division for the year ending. _____

RECEIPT					DISPOSAL			
Date	Description of stores.	Number or quantity	Value in Rs.	Budget sub head to which cost was charged.	Date	Description of stores.	Number or quantity	How Disposed

12.15 Form No. 16 and plus and minus statement will be maintained at every of where stock of this kind mentioned above is kept. All stock must be covered by prescribed stock receipts.

Instructions
for
preparing
form No. 16

12.16

1. This form should be prepared annually by Divisional Forest Officers and inspected by Conservators at the time of annual office inspection, but only plus and minus entries will be submitted to Conservators annually.
2. The names of all articles should be written in capitals in the stock lists.
3. In preparing the plus and minus entry register, the register should be indexed. A whole page or half page should be devoted to each common article, e.g. axes, pharwras, chisels, etc., the names being written in Block Capitals. Every entry during the 3 years period should be entered in the half page so that when a summary is prepared at the end of each year and at the end of the 3 years, the information is easily available.

Articles of which there are only a few or those which are seldom replaced or transferred can be allotted a few lines each only.

4. The Divisional Forest Officer will himself check all stores at Divisional headquarters and at central godowns. He will also check all stock at Range headquarters, at the time of office inspection and will check the receipts of all articles of stock with subordinates.

Petty articles of stock on works or with subordinates will be checked by the Range Officer personally at least once during each financial year and receipts taken afresh. In Divisions to which a gazetted officer is attached as Assistant, the check of stock may be done by him instead of by the Divisional Forest Officer.

5. A certificate explaining the manner in which the stock articles were checked in each Range and at headquarters of Division, should be furnished with the plus and minus entries.
6. Divisional Forest Officers and Range Officers must obtain receipts for all stores, tools and plant issued by them to their subordinates or contractors

etc. in the prescribed form and must check these receipts at the time of the annual inspection. In case where articles are transferred from the charge of one person to that of another, fresh receipts must be taken from the latter. For instance, if a Range Officer is transferred the Divisional Forest Officer should obtain fresh receipts for all the articles in that range from the new Range Officer, and should return or destroy the previous ones. No articles should be transferred from one Range to another without the sanction of the Divisional Forest Officer or from one Division to another without the sanction of Conservator from one Circle to another without the sanction of Chief Conservator.

7. Divisional Forest Officers or Range Officers when applying to higher authorities for sanction to write off any articles must give the following information :-

- (i) Date or year of purchase of the article or if that is not known the approximate length of time the article has been in use, and
- (ii) Purchase value of the same, or if that is not known, the current price of a similar new article. After the writing off of any article is sanctioned it must either be auctioned if saleable or destroyed in the presence of the Divisional Forest Officer or some other Gazetted Officer. Anything that can be burnt must be burnt and anything in the shape of marking hammers, khurpas, etc. should be destroyed in such a manner that it is impossible to produce it again as unservicable for being written off a second time. The best way of disposing of heavy articles is to throw them in to a river.

- 12.17** In those Divisions where Government cattle or Wild Life are kept returns of livestock, together with a statement of the cost of keep and of the work on which they have been employed, will be submitted to the Conservator in such forms and at such times as may be prescribed by the Principal Chief Conservator of Forests.

Return of
Live Stock

12.18 A return (Form No. 17) of forest produce and other property seized and disposed of otherwise than under Section 68 of the Indian Forest Act (or under corresponding Sections in other forest law) during the month, in accordance with the Forest law or Rules in force, will be prepared monthly by Range Officers and maintained only in the Range Office where it will be inspected each year by the Divisional Forest Officer at the time of Range Office inspection. Produce and property connected with cases of which the offenders and unknown or untraced should be shown in Form No. 17. But produce and property connected with case compounded under Section 68 of the Indian Forest Act will not be shown in this form.

Entries relating to case not disposed of within the month need not be carried forward to the next and future months except in April in which all entries will be carried forward.

- (a) Sometimes it happens that the forest produce or other property stored at the place where it was seized is subsequently taken to another place for production in a court, etc. but the form does not provide columns for showing such transact one. In such cases the forest produce or other articles will be brought forward in next month's form showing the name of the new place and the new person to whom entrusted in column 3 in red ink and the fact of the change briefly explained in a foot note. Payment for carriage, if any, should be stated in the note and if non-payment has been made or is to be made then the fact should be mentioned.
- (b) If the property confiscated is not made over to the Department, but is disposed of otherwise by order of Court it will appear in column 6 but not in column 7 and in that case the fact must be briefly mentioned in the latter column. Such cases are, however, rare; in all other cases the entries in columns 6 and 7 must agree. The forest produce shown in column 7 must appear in Form No. 7 for the same month tools and implements, etc. when confiscated will be shown in column 6 and appear in detail under IX.5f of the Revenue sheet of Form No. 14, if directly sold: otherwise they will be taken

on the Range Material Form pending disposal and reference to these forms will be quoted in column 7.

- (c) Reference to court cases pertaining to forest produce or other property shown in the form must be quoted in the remarks column.
- (d) The stolen forest produce in respect of a case challaned by the police, on release after the decision of the case should be directly shown in form No. 7 quoting the No. and date of the Court's decision as authority in the remarks column. Such forest produce should not appear in Form No. 17 at all.

GENERAL INSTRUCTIONS

12.19 All forest officials working within the limits of a "forest" "intermediate" or "Sale" depot are under the immediate orders of the "depot officer" subject to the overriding powers of the Divisional Forest Officers or any other forest officer authorized to act for him.

Authority of
depot officers

12.20 A depot office may not allow any forest produce to be removed from his depot without obtaining a receipt in triplicate there for (save that in the case of "catching depot" the depot copy of the rafting permit shall be deemed sufficient to cover for the removal of produce there from). The original receipt will be kept by the party from whose custody the produce is removed, the duplicate thereof will be attached to the depot register concerned in support of disposals there from and will ultimately be submitted with the monthly abstract of the depot registers (Form No. 7) in support of the disposal entries thereon; while the triplicate will be sent to the depot of destination of the produce to enable receipts thereof to be checked.

No produce to
be removed
from a depot
without taking
receipts

12.21 No forest produce may be launched in to a river or stream until it has been checked in the presence of the person responsible for its transport by water, by the Divisional Forest Officer or by a Forest Officer of not lower rank than a Forest Ranger duly authorized by the Divisional Forest Officer and until a full receipt for the produce obtained from such person.

Forest produce
not to be
launched until
checked

Note:- In the case of launching into a main river the check should ordinarily be made by an officer other than the officer responsible for the forest produce before it reached the launching Depot and preferably by the Divisional Forest Officer or some Gazetted Officer who will give a certificate to this effect. A copy of the launching list should be supplied direct to the depot officer in charge of sale in plains.

12.22 Notwithstanding any allowance made in the dimension of forest produce extracted to allow for shortage or other factors the dimensions shown against produce in all depot registers and in Form No. 7 will be those adopted in “sale depots”.

Sale depot dimensions to be used in all cases of depot

12.23 All logs and scantlings will be measured and marked as soon as possible after arrival at a “sale depot” in the manner prescribed in the “Depot and Sale Rules”. All other forest produce will be counted, measured or weighted as the circumstances may require immediately on arrival at a “sale depot”.

Forest produce in “Sale depots” to be measure and marked on receipt.

12.24 When logs and scantlings are sold and paid for they will at once be marked with the sale mark. Wherever practicable other forest produce sold and paid for will be marked in an appropriation manner to show that it has been sold and paid for.

Where possible forest produce to be sale hammer marked when sold and paid for.

12.25 Detailed Depot and Sale Rules and Management of Sale Depot are given in Chapter XVII.

12.26 Gazetted and Non-Gazetted officials touring or living in or immediately adjacent to the forest may remove for the personal use, dry and fallen wood fit only for fuel, free of cost marking their own arrangements for collection.

Free grant etc. of fuel to forest officer

- (i) At selected Forest Rest Houses, Firewood and charcoal may be stored (with the approval of Conservator of Forest for sale to visitors (including forest officers) to the Rest Houses provided the sale rates are so fixed that there is no loss to Government. Such rates should take into consideration the royalty, cutting and carriage, dry age etc.
- (ii) For fuel required for office Chimneys the direction under (ii) above will apply when fuel is not purchased in the open market. The expenditure incurred on fuel for office chimney will be regularly booked in accounts.

Sanction
required before
writing off
stores and live -
stock

.2.27 No stores, tools and plant, excepting petty articles, no live-stock, nor any timber or other stock, should be written off the accounts without the previous sanction of the competent authority.

Chapter-XIII

CASH ACCOUNT

Fundamental
cannons of
financial propriety

13.1 Every Government servant incurring or sanctioning expenditure from the revenues of the state should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices. Among the principles on which emphasis is generally laid are the following:-

- (1) Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) The expenditure should not be prima facie more than the occasion demands.
- (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- (4) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (5) Government revenues should not be utilized for the benefit of a particular person or section of the community unless:-
 - (i) the amount of expenditure involved is insignificant, or
 - (ii) a claim for the amount could be enforced in a court of law, or
 - (iii) the expenditure is in pursuance of a recognized policy or custom.
- (6) No authority should sanction any expenditure which is likely to involve, at later date, expenditure beyond its own power of sanction.
- (7) The amount of allowances, such as travelling allowance, granted to meet expenditure of a particular type, should be so regulated that the allowance are not on the whole the source of profit to the recipients.

13.2 In addition to compliance with the canons of financial propriety enunciated above the authorities incurring expenditure should further see:-

- (1) that special or general sanction of the competent authority for the expenditure exists (Vide rules 17.2(1) and 17.6(b) of P.F.R. Vol.1).

- (2) that necessary funds to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases (Vide rules 17.2 (2), 17.6 (a) and 17.13 to 17.15 of P.F.R. Vol.1)
- (3) that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year; that money indisputably payable should not, as far as possible, be left unpaid, and that all inevitable payments are ascertained and liquidated at the earliest possible date;
- (4) that money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary even if has been paid without proper sanction.
- (5) that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permissible to draw advance from the treasury for the execution of works the completion of which is likely to take a considerable time.

Classification of Revenue and Expenditure

13.3 The revenue falls under major head "0406-Forests" and 0702 Minor irrigation".

13.4 The expenditure falls under the major heads **"2406-Forestry and Wildlife", "2402-Soil & Water conservation", "6406-loans for forest and wildlife" & 4406-Capital Outlay on Forestry and wild life."** The classified details of various Major and minor sub head applicable since 1.4.1987 is given in Appendix v:

13.5 The following sub-heads under Major head "2406-Forestry and Wildlife", "2402-Soil & Water conservation", & 4406-Capital Outlay on Forestry and wild life." have been introduced for exhibition of grants and expenditure in the appropriation Accounts.

Direction and Administration

Headquarter Staff:

- a) Salaries
- b) Wages
- c) Travel Expenses
- d) Office Expenses
- e) Payment for professional and special services
- f) Rents, Rates and Taxes

Circle/Divisional office:

- a) Salaries
- b) Wages
- c) Travel Expenses
- d) Office Expenses
- e) Payment for professional and special services
- f) Rents, Rates and Taxes

13.6 The estimates of expenditure fall under two divisions:-

- (a) Revenue
- (b) Capital

13.7

Revenue Account:-

Revenue Account is the account of the current income and the expenditure of the State.

Capital Account:-

Capital Account is the account of expenditure incurred with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities, such as those for future pensions by payment of the capitalized value. It also includes receipt arising generally from sale of concrete assets intended to be applied as a set-off to Capital expenditure. Expenditure on Capital account is usually met from borrowed funds or accumulated case balances.

13.8 All Capital expenditure met from State Revenues is to be booked to the Major Head **2406-Forestry and Wildlife** and **2402-Soil and Water Conservation** except when such expenditure is incurred from borrowed loan when it will continue to be booked under the head **4406 Capital Outlay on Forestry and Wild Life**.

13.9 In case when any expenditure is financed from borrower money the provision for the establishment charges exclusively debitable to the capital head should be made directly under the Head **“6406 Loans for Forestry and Wild Life”**.

13.10 The actual distribution of establishment charges over the capital an revenue head will be made by the Accountant General at the close of the year in proportion to the cost of the works charge under Major Head 2406-Forestry and Wildlife and 2402-Soil and Water Conservation.

13.11 The provision must be made by the Divisional Forest Officers in their budgets in accordance with the above instructions.

13.12 **“Voted Expenditure”** means such expenditure as is submitted to the vote of the Legislative Assembly with reference to Article 203 of the Constitution of India.

13.13 (i) Earlier Funds were supplied to officers in the Forest Department by means of cheques drawn on Civil Treasuries /State Bank of India either within or outside their jurisdiction with which the drawn officers may be placed in account by the Accountant General (S.T.R.). Forest Department used to utilize its expenditure budget without presenting the bills in the treasuries as its Drawing & Disbursing officers (DDO) had inherent powers of Treasury officers as per provisions of the **rule 4.159** of State Treasury Rules.

Now Haryana Government has decided that the Forest Department will utilize its budget by presenting the bills in the treasuries w.e.f. 1-4-2011.

(ii) Directorate of Treasuries and Accounts, in association with state unit of NIC, Haryana has developed a Central Budget Monitoring System “Online Budget Allocation Monitoring & Analysis System (OBAMAS)” (available on <http://hrtreasuries.gov.in>). The main users of this software are Directorate of Treasuries and Accounts, Haryana, Finance Department Haryana (FD), Accountant General of Haryana (AG), All State Government Departments, Budget Controlling Authority (BCAs), Budget Controlling Officers (BCOs) and Drawing & Disbursing Officers (DDOs).

- (iii) For all financial transactions, this software was adopted by Forest Department as well as and 1 BCA, 17 BCOs and 60 DDOs were created at Head of the Department, Conservator of Forests and Divisional Forest officers level respectively. The number of BCA, BCO and DDO can change as required from time to time on request of PCCF and agreed upon by the Directorate of Treasuries and Accounts and Haryana, Finance Department Haryana (FD).

Procedure for allotment of budget under OBAMAS

- (i) Finance Department allocates/reallocates the budget approved by the Haryana Vidhan Sabha through this software to various State Departments. Haryana Forest & Wildlife Department (HFD) has one Budget Controlling Authority. CF (Plg. & MIS) in the office of PCCF acts as BCA on behalf of PCCF.
- (ii) BCA allocates/reallocates budget to the Budget Controlling Officers (BCOs) by using their User IDs and Passwords. HFD has 17 BCOs at the level of Conservator of Forests.
- (iii) BCOs allocates/reallocates budget to the Drawing & Disbursing Officers (DDOs) by using their User IDs and Passwords. HFD has 60 DDOs at the level of Divisional Forest officers.
- (iv) DDOs can view/print budget allocated to them for various schemes. As per budget available, the DDO submits the bills in respect of Salary, Loans, GPF Advance, Travelling Expenses, Medical Reimbursement, Contingency bills for POL and Motor Vehicle etc. to the Treasury. The treasury issues the Pay Order to the DDO which is submitted to the concerned bank for payment. The DDO issues cheques to third parties in respect of payments related to works and these cheques are cleared by the treasury before presenting them to the banks for payment.
- (v) Unique Codes for Payees (UCP) have been /are being allocated to all employees and third parties for transfer of salary and other

payments. The UCP is unique for each employee all over the Haryana State. This UCP is/will be used by the Electronic Payment System (EPS) for online transfer of the salary or other payments in the bank accounts of the Payees.

- (iv) From Nov, 2011, Directorate of Treasury & Accounts department has initiated the process of implementation of the E-salary Software in Chandigarh and Panchkula. The DDOs can submit their Pay Bills online to the Treasury through E-salary software only.

13.14 When Government servants of other Civil Departments are authorized to incur charges on account of the Forest Department they will do so as Forest-Disbursers. They can, therefore, spend funds from the government through treasury for such expenditure only under the rule applicable to the Government servants of the Forest Department.

13.15 No cheque book is issued to DDO and all transactions are made through treasury online only through EPS mode.

1. Electronic Payment System (EPS) in the Treasuries/Sub-treasuries

- i) Whenever, funds are to be drawn from the Treasury the same need to be transferred directly to the beneficiary through Electronic Payment System (EPS) mode only and financial rules do not allow parking of such funds anywhere in between for any duration of time.
- ii) Every payee should be allotted a unique code for the payee (UCP) by furnishing the requisite details as per instruction No. 14/6/2010-5FA dated 18-01-2010 to the concerned treasury. The UCP is required to be mentioned against the name of payee in the bill submitted to treasury and the amount will be transferred through EPS to the bank account of beneficiary. In cases where amount is to be transferred to some DDO, who is already authorized to submit bills in treasury, this can be done by the BCA of the concerned department through Online Budget Allocation System itself by either transferring the funds to BCA of other department or by creating user-ID of

such DDO and allotting the funds. In former case BCA can allot the funds to concerned DDO. In such cases no bills are required to be submitted to the treasury by the department transferring/allotting such funds. However, in such transfer the DDO of department will draw the funds from treasury as per prescribed procedure. This has, however, to be ensured that the DDO of the department has the requisite DDO power in relation to the scheme from which he has to draw funds from treasury. In case such authority is not there, the Administrative Department can make request to the Finance Department for the same.

- iii) All payments to be made to beneficiaries should be through electronic fund transfer to the respective accounts of beneficiaries. Banks have been asked to open 'no frill' accounts and the lead bank has been advised to ensure that no beneficiary has any difficulty in opening a bank account.

Types of EPS

(i) EPS of Normal EPS:-

On the basis of bank details, PAN, GPF/PRAN, a unique code for payee (UCP) can be generated by the DDO in the Online System and then UCP is required to be mentioned in the bill submitted in Treasury. Amount is transferred directly to the account of the payee. A limitation in this system is that bank account of payee should be on core banking system with IFSC code.

(ii) Consolidated EPS:-

In case of bulk payments e.g. if payees are more than 50 then DDOs can opt for consolidated EPS. In this case UCP is not required to be allotted and bank detail of payees are required to be provided to the treasury bank in a CD in specified format and then bank is required to send the payments for credit in these accounts through e-mode. The system can be used by various departments for bulk payments, however they need to ensure that bank account is with a bank with core banking system.

(iii) EPS for pension/refunds/court payments:-

In these cases also the payment is sent either directly into account of the payee if UCP is there or bank is directed to credit the payees account through e-mode by getting bank details.

(iv) EPS in lieu of cheque:-

In this case, earlier cheques got printed from Nasik were used. However now **EPS Pay Order** is generated with specific direction to bank to pay cash or issue RTR. The system can be used only for cases where payment through cheque is allowed.

2. Procedures for making various types of e-payments:-

- (i) In all cases where a bill is presented in a treasury/sub treasury for passing, all payments to various payees, irrespective of the budget scheme will be through Electronic Payments System (EPS) except in the cases as detailed in the Annexure-1, where the drawing and disbursing officer can opt to have payment through the mode of cheque/EPS in lieu of cheque system (EPS Pay Order).
- (ii) In all cases where refund of Civil Court Deposit, Revenue Deposit, Motor Accident Claim Tribunal Deposits and general refunds of various departments against deposit are presented in treasury for payment, such payments will be through EPS only.
- (iii) In all cases payments to various payees for works payment, irrespective of the budget scheme will be through EPS only.
- (iv) In all cases of subsidies, scholarships, stipends, social security pension schemes, the beneficiaries are required to have a bank account in a bank with core banking facility and the credit to these bank accounts will be through RTGS/NEFT/ECS procedure only.
- (v) In all cases where payments are to be made in relation to various Central Government schemes where funds are directly received by the implementing department and not routed through State treasuries, all payments to various

- payees, irrespective of the scheme, will be through RTGS/NEFT/ECS facility available in the banks with core banking facility.
- (vi) In case of sharing scheme, where central share is received directly by the implementing department and not routed through the State treasuries, all payments to various payees, irrespective of the budget scheme, will be through RTGS/NEFT/ECS facility available in the banks with core banking facility.
 - (vii) In case of all Government Employees, it will be compulsory to submit all salary bills to treasury through **e-salary** procedure only and salary payment to the employees will continue to be through EPS only.
 - (viii) In all cases where pension disbursement is through treasury/sub treasury, payment will be released to the pensioners through EPS only. Where the pension is disbursed by bank the mode of electronic fund transfer will continue to be in operation.
 - (ix) In case of inter departmental payments, the process of payment will be through book transfer only and as such no cheque/DD Payment will be permitted.
 - (x) All grants-in-aid/contribution to various institutions/autonomous bodies/corporation etc. will necessarily be through EPS only.
 - (xi) Payments for bills relating to wages, allowances, payments to vendors, suppliers, service providers, contractors, other contingency bills etc. will be through EPS only.
 - (xii) For bulk payments, involving more than 50 payees and amount payable to any payee not exceeding Rs. 2000, DDOs can opt for **consolidate EPS** and thus payment through Cheque/RTR will not be allowed.
 - (xiii) In all cases where bills are presented in treasuries for passing, the amount will be sent to the payee directly through EPS and it will not be allowed to be transferred to any bank account in name of DDO/HOD/ Government officer etc. (by designation or by name) for purpose of further disbursement to payees unless such bank account has been opened for the said purpose with

specific permission of the Finance Department. Further, in cases where such bank account is being operated with permission of FD, further disbursement to payees will be through RTGS/NEFT/EC facility and not through Cheques/RTR/DD etc.

13.16 Cash may, if required, be obtained by Government servant of the Department from the treasury as advance to the limit prescribed for petty day to day expenditure such as tour advance to drivers and employees. Even for petty payments cheque module in EPS can be used for issuing cheques to payee. For this latest instructions of finance department may be considered.

CHEQUES

13.17 As per the latest circular of P.F.R, all payments and disbursement of sanctioned bills are done through EPS by treasury under STR except in the following exceptional cases and EPS in lieu of cheque (EPS Pay Order) has been provided in system.

Only '**self**' and '**yourself**' cheques are issued by the Treasury Office.

'Self' cheque, is issued in name of DDO and he/she will be required to endorse the same along with attested signature of messenger / person authorized to collect payment. In case of '**yourself**' **cheque**, DDO will make endorsement "RTR to be issued as per list attached" at the backside of cheque and attach the list of payees in whose favour RTR is to be issued. A signed copy of such list should also be submitted by DDO along with the bill. All RTRs of value of Rs. 10,000/- or more will be account payee only.

'Yourself' cheques

1. The treasury will allow 'yourself' cheque and will not insist for EPS mode of payment in case amount of bill is less than RS. 5000/-. DDO can make specific request for payment by 'yourself' cheque in relation to any such bill. However in case amount of bill is of Rs. 5000/- or more DDOs can make specific request for 'yourself' cheque for following payments:

- a) Water and Electricity bills.
- b) BSNL telephone bill payments.

- c) Insurance bills of vehicles or other items.
- d) Purchase of government vehicles where payment is required to be made in advance.
- e) Ex-gratia payment of RS. 25,000/- as per clause 5(4) of Haryana Compassionate Assistance to the Dependents of Deceased Govt. Employees Rules 2006, to the family of deceased employee if such payment is being released within one month from the date of death of the employee.
- f) For release of GIS amount to the dependents / nominee of the deceased govt. employee if such payment is being released within one month from the date of death of the employee.
- g) For payments related to passenger tax to be paid to other States and for payments of Toll bus passes/Toll Tax.

It has to be noted that in case of request for 'yourself' cheque DDO is required to submit a duly signed list of payees (in duplicate) mentioning name and amount to the Treasury Officer along with the bill.

'Self' cheques

3. The treasury will allow 'self cheque' and will not insist for EPS mode of payment in case amount of bill is less than Rs. 2000/-. DDO can make specific request for payment by 'self cheque' in relation to any bill. However in case amount of bill is of Rs. 2000/- or more DDO can make specific request for 'self cheque' for following payments:-

- a) Water and Electricity bill, BSNL telephone bills, if due date for payment by cheque is less than three days away from date of submission of bill.
- b) For withdrawal out of secret service funds.
- c) For payment related to imprest account.
- d) For withdrawal of advance for certain payments, provided specific details of actual payee are not available at the time of such

withdrawal e.g. advances for POL, repair of vehicle, petty payments to sports person participating in tournaments, purchase of milk/Karyna items, vegetables etc. This will not be applicable to advances for purchase of material / services where vendor is selected through tenders or by getting quotations as in such cases details of vendors are known.

4. In case of Tournaments expenditure is borne for petty payments e.g. to and for bus fare to players, in case of sports nurseries, the expenses incurred on billing milk, Karyana, vegetables and L.P. Gas etc. the payment is small but total amounts of all vouchers may be more than the limit specified for self/yourself cheques. In such cases the DDO can draw advance as per rule 19.6 of PFR by getting sanction issued from competent authority. Advance can be drawn from treasury by submitting AC bill and treasury will issue 'Self' cheque for the same.
5. F.A.C 4 register is prepared for all disbursement done through treasury and submitted to Accountant General every month for reconciliation.

Bank Account may be opened with the permission of the Finance Department.

Normally no bank account will be opened in the name of Head of Department (by designation) or in name of DDO (by designation) etc. However, in cases where due to some extreme circumstances the procedure of operation of a bank account cannot be done away with, then a detailed proposal should be sent to the Finance Department for opening/continuing operation of bank account. Thus only those bank accounts will be allowed to be operated in which necessary permission from the Finance Department has been taken.

Payments from special bank accounts may be done by drawing cheques or through EPS by the authorized officers (DDO) such as Conservator of Forests and Divisional Forest Officers.

In that case the following rules relate to cheques :-

- (a) Cheque books required by Disbursing Officers authorized to draw on bank should be obtained by them direct from the bank where funds are deposited. Branch Manager shall supply a cheque book only on receipt of the printed requisition which is inserted in cheque book towards the end and never more than one cheque book will be supplied on a single requisition. The requisition must be signed by the officer authorized to draw on the treasury and are DDO. Cheque book shall on receipt, be carefully examined by the drawing officer who should count the number of forms contained in the cheque book and record a certificate of count on the flyleaf.
- (b) Separate bank account and cheque book should be used for each scheme. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who when relieved should take a receipt for the correct number of unused cheques made over to the relieving Government servant. The loss of a cheque book or a blank cheque form shall be notified promptly to the Bank Manager with whom the disbursing officer concerned has a drawing account.
- (d) All cheques drawn will be entered in the register of Cheques for each bank in standard Form F.A.C. 4 used for treasury account.
- (e) When a Government servant is authorized to draw cheques on banks, he should give notice to the issuing Bank, from time to time of the probable amount of his drawing in order that funds may be provided as far as possible.

Writing of Cheque

13.19 All cheques should have written across them in words at right angles to the type a sum a little in excess of that for which they are issued; thus “under thirty rupees” will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30; and Similarly “under eight hundred rupees” will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviation such as “eleven hundred” for “one thousand one hundred” should be used. The amount should be written in the manner prescribed for vouchers in 47 (c) of S.T.R. Vol. I. In drawing or cashing a cheque, it should be

remembered that a common form of fraud consists in altering the *one* into *four* by prefixing an f and changing the e into an r the figure being altered to correspond. The word twenty, if written carelessly has also sometimes been changed into seventy. The draw of a cheque in which these words occur should, therefore, so write to make the fraud impossible and the treasury should examine the word and corresponding figures with special care.

Note. 1. The cross entry is not necessary if the amount in words is perforated by a special cheque writing machine.

Note. 2. All cheques should be written in Registration ink obtained from the Controller of Stationery and Printing.

Note.3. All corrections and alterations in cheques should be avoided because the RBI guidelines strictly prohibit any overwriting on cheque.

13.20 Every cheque in favour of a Government servant must be made payable to order only, but when the payee is not in Government employ, the drawer may, at his request make the cheque payable to bearer. Bank will therefore, cash cheques payable to "A, B or bearer", except when A, B is a Government servant. If a cheque payable to a person not in Government employ "or bearer" or payable to such person or to such person "or order" is presented the Bank may decline to pay it, if he is unable to satisfy himself of identity of the person claiming payment, or in the case of a cheque payable to order, of the completeness of the chain of endorsements any, by which such person has become the holder of the cheque.

13.21 Ordinarily a cheque payable to order is not cashed by bank unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheque payable to his order, owing to his being absent on tour or for other reasons would cause inconvenience, he may specially

authorize in writing a subordinate gazetted Government servant to endorse for him, cheque drawn in his favour by his official designation.

13.22 Not required

13.23

- (a) When a public officer sends a cheque to a bank not for cash payment, but for credit of its amount in the bank, he must, before endorsing the same, add the words "Received payment by transfer credit to" Omission to do this facilitates fraudulent appropriation of money.
- (b) Cheques drawn in favour of Government servants and departments in settlement of Government dues should always be crossed "A/C payee only not negotiable".
- (c) In the absence of a specific request to the contrary from the payee, cheques drawn in favour of corporate bodies, firms or private persons should always be crossed. Subject to any instructions received from the payee, a cheque should be crossed ".....& Co." with the addition of the words "Not negotiable" between the crossing. Where the payee is believed to have a banking account further precautions should be adopted where possible by crossing, the cheque "specially" (instead of by the "general" crossing, ".....& Co." by quoting the name of the bank through which the payee will receive payment and by adding the words " A/C payee only. Not negotiable." These instructions regarding the method of crossing cheques are applicable in all cases where the use of crossed cheques are prescribed.

Cash and Cash Books

13.33 "Cash" includes legal tender coin, currency and Bank Notes, cheques payable on demand, Reserve Bank Government drafts, and demand drafts and also a small number of one rupees revenue stamps.

Government securities, deposit receipts of banks, debentures and bonds accepted as security deposit are not treated as cash.

13.34 Departmental receipts may ordinarily be realized in legal tender coin or currency notes only. Government currency notes of various denominations may be received by all Government Officers in payment of Government dues or in settlement of other transactions.

13.35 No government receipt of Rs 100/- and above will be accepted through cash or cheque. All deposit in government account will be done online through E-GRAS mode of treasury mentioning name of department, purpose and proper treasury head in which the amount need to be deposited.

13.36 Every Officer who is authorized to receive and disburse Government money in cash should keep a cash chest embedded in the wall with wooden cover and additional lock for the custody of the Government money in his charge and keep the keys of it in his own possession. The contents of the chest must be counted at least once a month and the amount compared with the cash book balance. If any excess or deficit be found an entry of it should be made at once in the cash book and a report forwarded to the departmental superior.

13.37 Under no circumstances shall any Forest Officer or subordinate place any private money in his Government cash chest.

13.38 Every officer, who is authorized to receive and disburse Government money should maintain a cash book in Form F.A.C. 6 in which he should enter all money transactions as they occur. When cash is received from treasury to replenish the cash chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheque at the treasury (Article 256 & 258 of Account Code Volume No III).

13.39 All receipts, disbursements and charges of whatever sort connected with public service must be and no other may be shown in the cash book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers.

Custody of
Government
money.

Maintenance of
Cash Book

Items to be shown
in Cash Book

Ordinarily Revenue should not be received in cash. All revenue or government receipt is deposited in the treasury through **e-challan** online through e-GRAS mode. All items of revenue through e-challan must be fully detailed; the forest from which; the revenue is realized, the person, who pays it, and the articles and quantities removed should be stated whenever the information is available (Article 257 of Account Code Volume No III).

(1) All STR and EPS pay order issued by the treasury to be paid away to payee should be entered simultaneously on both sides of the cash book. Once as a receipt of money (pay order) from the treasury and again as a payment to the payee concerned the serial number of the pay order must be specified in both the entries. (Article 259 of Account Code Volume No III).

(2) Similarly, all book transfers, (within the department) i.e. transactions in which no actual payment or receipt of cash is involved should be entered simultaneously on both sides of the cash book, the credit or debit to “Book Transfer” appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other. (Article 260 of Account Code Volume No III).

(3) All entries of advances on both sides of the cash book must be made in red ink.

13.40 The cash book of the Divisional Officer is primarily the detailed record of his own transactions written up day by day, but the transaction so his Sub Divisional Officers and subordinates whether rendered through cash books or otherwise should also be incorporated therein, All items of classified revenue realized through e-challan and expenditure incurred by subordinate officers should be posted in totals only ; other items of receipts and charges and recoveries of service payments should be entered in detail.

Divisional
Officer's Cash
Book

13.41 The Cash book of all sub disbursing officers shall contain a detailed record of their daily transactions and shall be written up daily. All revenue receipt deposited in treasury bank through e-challan and handed over to the sub disbursers should be entered in the cash book. Since all payments for all

Cash book of
other disbursers.

transactions are done through treasury by EPS, the entry in the cashbook is done at the DDO level only. The sub disburser need not record the same in the cash book.

Vouchers.

13.42 All vouchers for payments, including advances except treasury challans or advice lists and acknowledgements of transfers to other departments must bear the dates of payment and they must be passed for payment in words as well as in figures by Divisional Officer, who thereby assumes the responsibility for the charge. The detail of the pay order/DD must be recorded on the voucher and cash book before presenting to the bank for payment in payees account.

Classification of transactions.

13.43 The classification of receipts and charges should be given in the column "Head of Service" on both sides of the Cash Book. Revenue and Charges falling under the Major Head, major heads "2406-Forestry and Wildlife", "2402-Soil & Water conservation", "6404-loans for forest and wildlife" & 4406-Capital Outlay on Forestry and wild life" etc., should be classified in detail in accordance with the sanctioned accounts classification as given in **para 13.3 & 13.4.** All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances". Advances and recoveries thereof should be shown shown under the head "Forest Advances" or "work advances" as the case may be or deductions made from salary bills etc. should be recorded under respective heads of Service Funds, Income Tax etc. as the case may be Recoveries of service payments should be dealt with as prescribed in paragraph **13.44.**

(1) All revenue should be deposited by the depositor in the government treasury through e-challan only using e-GRAS mode of the Haryana Treasury and detail of the e-receipt should be entered in the cashbook. When revenue on account of timber or other forest produce is paid in advance, the amounts should be at once credited as revenue to the appropriate sub-heads in the cash books.

(2) Advances to contractors, suppliers and labourers made in connection with the execution of works are classified under the suspense head of the major head 2406-Forestry and Wildlife and 2402-Soil and Water Conservation and “4406-Capital Outlay on Forestry and wild life.” as the case may be.

13.44 Recoveries of service payments should be dealt with as under:-

Recoveries of
Service Payments.

(a) If made before the close of the year in which payment was charges in the accounts:-

(1) When the recovery is in adjustment of an over-charge on account of pay or travelling allowance and is made by deduction from a bill ; the net amount only of the bill should be charged in the cash books and the amount recovered should not be shown as a separate item of receipt therein. The amount deducted with necessary particulars should be noted in the “Remarks” column of the Classified Abstract of Expenditure Form 14.

(2) In all other cases, the amount recovered should be entered on the debtor side of the cash book as “Recoveries of service payments but not remitted into the treasury as revenue receipts”. In the classified Abstract of Expenditure Form 14 the amounts should be shown as minus entries in red ink under the sub-heads to which they were originally charged, so that the total of Form 14, would be correspondingly reduced, as also the amount of the lump-sum entry to be made in the Monthly Cash Account, F.A.C. 6 as the expenditure charged during the month.

(b) If made after the close of the year in (except pay of Transfer T.A. advance) which the payment was charged in the accounts, the amount recovered should be credited in the cash book as miscellaneous revenue and paid in the treasury through e-GRAS mode online and recorded in the cashbook.

13.45

(a) In case of recovery of pay advance and Transfer T.A. advance after the close of the year in which payment was made the recovery will be shown as

C.R.S.P. and as Revenue. All revenue and expenditure should be recorded at once in the accounts of the division within which it is collected or incurred without reference to its origin or object.

Note:-Inter Divisional adjustments are allowed in the case of advances of pay-travelling allowances etc.

(b) Every Forest Division will be the unit for the purpose of ascertaining the result of the working of the forests. To enable the result of the working of each unit to be accurately ascertained, adjustments must be made between different divisions. When a division incurs expenditure for another division for which there is no budget provision in the former division, the adjustment should be made as occasion arises without waiting till close of the year.

13.46 Every DDO and Sub disburser (Range Officer) will keep his accounts in a bound cash book (Form FAC-6) in which he will enter all money transactions as they occur. Sufficient details should be given in the column "particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers or permit and receipt books etc. Overwriting and erasers are strictly prohibited.

13.47

Revenue

(a) All items of revenue must be fully detailed, the name and the compartment of the forest from which the revenue is realized or the name of the sale depot from which forest produce is sold, the person, who pays it, the description and class of the forest produce or other articles and their quantities in numbers and M³ solid or stacked, weight, hectares etc. as the case may be should invariably be stated and the number of permit for all kinds of forest produce sold and removed by purchasers and right holders or for grazing cattle and number of the bill and the receipt in the case of sales from depots must be quoted. At the end of each entry of revenue the number and the date of the authority sanctioning the item must invariably be quoted in brackets. The number of the project to which the item belongs should also be quoted along with the budget subhead in column 5 of the

Cash Book. A reference to the monthly timber accounts form in which the sale has been shown should invariably be given in the cash book.

(b) In case compounded under Section 68 of the Indian Forest Act, the yearly case No. Compensation Form number, Receipt number or e-receipt number generated on line on e-GRAS mode as the case may be, the amount of compensation realized, value of articles seized and released will suffice.

(c) When a sum previously shown outstanding in **Form No. 11** is realized the description of the entry in cash book should be "To outstanding realized from _____ on account _____ as per receipt No. _____ quoting reference to relevant Form 11.

(d) Usually purchasers pay money due on their purchases direct into the treasury through e-GRAS mode and present e-receipt as proof of deposit. In exceptional cases when the circumstances so require or when the amount due is less than Rs. 100 the amount may be realized in cash which should be remitted into the treasury as soon as possible through e-GRAS mode by the officials receiving the cash and issue receipt on form-14.

(e) A bill book (**Form No. 13**) must be used for timber and other produce sold from depots. For every transaction taking place a bill will be given to the purchaser for depositing amount in the treasury through e-GRAS mode using e-challan and print of e-receipt has to be submitted to the RFO which will be forwarded to the Divisional Forest Officer, with accounts.

(f) A receipt on **Form No. 14** of the Forest Department Code 6th Edition, must be granted to every person from whom any amount less than Rs 100/- is realised on behalf of Government. No cash above Rs 100/- should be accepted in cash. The amount to be realized from every person must be deposited in treasury by e-challan using e-GRAS. No receipt on unprinted paper or on any form other than that prescribed shall be held to be legal and formal receipt for revenue money paid. However, in cases where permits for petty quantities of forest produce or for grazing are issued immediately on receipt of payment such permits shall be considered as the payee's receipt.

(g) All money received as revenue must be entered in the Cash Book immediately on its realization and must be remitted into a treasury using e-GRAS with the least possible delay. If for any valid reason it is not possible to remit the money in the same month in which it is collected, a certificate of unremitted revenue together with the necessary explanation must accompany the Range accounts. All money above Rs 99/- should be deposited by the purchasers of forest produce or otherwise through e-challan only using e-challans generated by e-GRAS mode by the depositor and the print of the computerized receipt should be submitted as proof of payment and entered in cash book.

(h) In the case of remittances of revenue, the detail of the e-receipt with name of the treasury must be quoted in the “particulars” column.

(i) Revenue money collected cannot ordinarily be spent for current expenses because the revenue amount above Rs 99/- is deposited in the treasury at the earliest through e-challan and e-receipt is accepted as proof of deposit.

(j) A cash recovery of the service payment (CRSP) if made before the close of the year in which the payment was charged in accounts should not be remitted into the treasury but should be included in the cash balance and an F.A. voucher for the amount furnished to the Divisional Forest Officer with the Range accounts in which the recovery is shown. If the recovery is made after the close of the financial year in which the payment was made, then it should be treated as revenue and remitted into the treasury. In this connection procedure given in paragraph 13.44 may be followed.

(k) Revenue from sale to other departments will be accepted through e-challan only and details recorded in cash book before completing the sale process.

(l) Recoveries on account of subscriptions to the General Provident Fund or other funds or on account of “Advances Repayable” when made by deduction from pay bill should be distinctly shown on the Dr. side of the Cash

Book, quoting name and account No. of the Fund. Under the rules, these recoveries are made by deductions from pay bills, and there is no need to furnish a Forest Advance voucher for the same. All recoveries on account of GPF, Income Tax or other funds are affected through e-salary mode of EPS adopted by the state treasury.

Income Tax will be recovered at the rates communicated from time to time by the Central Government.

(m) At the end of the cash book, after closing the accounts, the following certificate should be given:-

“Certified that the cash balance has been checked on _____ and found out to be Rs. _____ (Rupees _____). It agrees with the balance in the cash book.

13.48 (a) No cash is withdrawn from the treasury to meet current expenditure. All payment is made online through treasury. For salary, medical reimbursement, works and contingency bills separate Form S.T.R are filled online giving particulars of Major Head, Sub Major Head, Minor Head, sub Minor Head/ scheme and detailed Head, Plan/ Non plan (N/P), voted/ Charged (V/C) demand number and object code as specified in the Treasury Rules. When vouchers are sanctioned by the competent authority, bills may be submitted in different STR Forms.

Expenditure

1. Salary/Pay Bill: Form STR-23

Salary/Pay Bills are to be drawn every month on form STR-23. In this bill, details of Basic Pay+ Grade Pay+ DA+ HRA+ Medical etc. of the employee at the rates prescribed by State of Haryana are to be shown. Deduction side GPF/CPF/NPS, Income Tax, GIS recovery of any type of advance i.e. HBA, Computer Loan, Motor Vehicle Loan etc. are to be shown in the bills. After that net amount payable be drawn. In respect of each employee schedule of each deduction is to be attached with the bill separately.

2. Loans: Form STR-23

Bills for various loans are also to be drawn on form STR-23. In this bill name of the employee, designation and amount to be drawn of loan is to be shown in the form itself. Sanction no of the competent authority is also to be shown on the top of the bill. A copy of the sanction is also attached with the bill. It would be worthwhile to mention here that all such loans are earmarked by Finance Department.

3. GPF Advance: Form STR-42A

GPF is to be drawn on the form no 42A. Advances from GPF are drawn and copy of the sanction from competent authority is also attached with the bill by the DDO.

4. Travelling Expenses & Claim Form: Form STR-27

TA Claim/Bills are to drawn on the form no 27 submitted by employee himself to the DDO and DDO is to submit the same as per STR rules after scrutinizing/ satisfaction as per entitlement and actual approval of tour programme by competent authority.

5. Medical Reimbursement: Form STR-29A

Medical Reimbursement is to be drawn on form no 29A. Claims are submitted by employee on essentiality certificate along with cash memo's and other required documents and after that sanction of competent authority, claim is to be submitted by DDO on the form 29A along with all document and sanctions.

6. Contingency Bill (for POL, MV & Contingency): Form STR-30

These bills are to be drawn on the form no STR-30. Necessary cash memo, necessary such voucher/documents and sanction of the competent authority are to be enclosed with the bills.

(b) Range officer must see that proper estimates are prepared for all works prescribed for his range and that the sanction of the competent authority is obtained before the work is actually taken in hand. This sanction should be

quoted in red ink both in the vouchers and the items in which payments for the work done are charged. If any work is carried out in more than one month, the sanctioned amount and expenditure charged in a previous month or months must be carried over to the next month in order to avoid the possibility of exceeding the sanctioned amount and must be entered in red ink, opposite to the first item in which payment concerning that work is charged.

(c) All works should be carried out punctually and should not be left until the closing months of the financial year. When any work is done and passed for payment by a competent authority payment for the same must be made promptly and expenditure pertaining to various sub-heads should not be grouped together on one voucher.

(d) Full details of the work done, the rate and the quantity is M³, hectares or kilo metres, etc. as the case may be should be given and reference to the page No. of the Measurement Book (MB), where measurements have been recorded must invariably be quoted both in the vouchers and the items of the cash book where the payment is charged. The name and compartment No. of the forest in respect of which the expenditure is incurred should always be stated.

(e) All vouchers of over Rs. 100/- and vouchers for rent, rate and taxes, must be prepared on the prescribed printed form (FAC II) and paid through EPS mode of treasury and detail of EPS pay order should be recorded in cash book as proof of payment before presenting to the treasury bank for transfer the fund in the account of payee. For inter department payment book transfer should be done. For this purpose, the department seeking to transfer funds to another department would present its bill in the treasury along with e- challan mentioning the relevant receipt head of payee department. Such challan will be submitted in duplicate and duly stamped. One copy of the challan will be returned to the DDO by the treasury after the book transfer of the amount. This challan can then be sent in original by the

DDO to the payee department to intimate regarding payment having been deposited in their receipt head. A photocopy can be kept by the DDO for his/her office record. The detail of the disbursement certificate must be recorded on all vouchers.

In the case of more than one daily labours engaged on single muster roll disbursement certificate must be given on all vouchers and payment will be made through **consolidated EPS** mode giving bank detail of all daily wage labors. A certificate to the effect that the labour was actually employed and paid must also be given. The payment to individual labors engaged on muster roll should be done through EPS mode and UCP of individual labor must be mentioned if employed earlier or fresh UCP be opened when engaged for the first time for the treasury concerned.

Daily wage labour employed on work must be paid promptly in the next month before the expiry of the seventh day u/s 5 of the Payment of Wages Act 1936.

(f) If payment are made on account of felling, sawing, collection or carriage etc. of timber, firewood or other produce, a reference to Form No. 7 in which the produce has been shown should be quoted in addition to that of the Measurement Book. Similarly the case of the purchase or carriage etc. of other materials, or of seed and other minor produce collected for departmental use, which is shown in the Material Form (MF) a reference to the Material Form should be quoted in all vouchers. Material purchased for immediate use and used during the same month should not be shown in the Material Form. Only cross reference to the various vouchers of purchase and use of material being sufficient.

(g) When payments are made for carriage of forest produce or other materials the distance in kilo metres or stages must be given.

(h) Amounts disbursed on account of Pay and allowances other than travelling allowance should be shown separately for each budget sub-head according to allocation of staff. The names and rates of pay should be

entered in the Acquaintance Roll and in the column "Particulars" of the Cash Book. If the pay or allowances of a subordinate is held over for future payment or is paid for a broken period of a month, the reasons for the same must be briefly noted on the Acquaintance Roll as well as in the Cash Book.

Pay, officiating pay leave salary should be shown separately in the Cash Book as well as in the pay bill.

When any subordinate is on leave a note to this effect should be given in the remarks column of the pay bill i.e. the date of commencement of leave, period of leave and nature of leave etc.

On transfer of employees the UCP allotted to the employees and pensioners should be transferred to the concerned treasury in the district where the employee joins after transfer. When an employee joins the office then the LPC must be obtained along with UCP from DDO at previous place of posting and online transfer of account to the latest treasury should be done.

(i) In the vouchers for the construction and repair of roads, the length of the road constructed or repaired must be quoted besides other details of the work done. Similarly in the case of expenditure on the demarcation of forests the length of the boundary concerned should be entered.

All entries under Forest Conservation and Development works in the Cash Book must be stated so clearly as to enable the Divisional Office to divide the expenditure into the following heads:-

- (i) Sowing
- (ii) Planting
- (iii) Weeding
- (iv) Fencing
- (v) Debris clearing and burning
- (vi) Cleaning and improvement felling
- (vii) Seed collection.

Detailed information about the area gone over, length of the fences repaired etc. under the above heads must invariably be stated in the Cash Book.

For all entries in the Cash Book under construction and repair of roads and paths, the name of the road or inspection path repaired must be written clearly. If only a section of a road or an inspection path is repaired the name of the section should also be given. The number of culverts and bridges repaired must invariably be stated in the Cash Book.

(j) Payments to contractors may not be made before work is completed to the satisfaction of the Divisional Forest Officer. But sometimes, under the provision of agreements payments are made in part before the completion of work. These should not be charged finally to the budget subhead of expenditure but should be treated as Work Advances and should be recovered in the usual way when the work is completed and paid for.

(k) The number of the budget project to which the item belongs should be quoted in brackets with the budget sub-head in case of all items.

(l) A Budget Control Form for Revenue and Expenditure (excepting items relating to pay etc.) is prepared by the Range Officer as and when he is supplied with the budget figures by the Divisional Forest Officer. This must be posted each month from the Range Cash Book and submitted with accounts to the Divisional Officer for check and also incorporation of any expenditure pertaining to the Range which is charged direct in the Divisional Cash Book, such as payments of large sums made to contractors by directly by the Divisional Forest Officer, etc. It will be returned within a week by the Divisional Office initiated by the Head Assistant/Head Clerk and must be examined by the Range Officer immediately on receipt in order to see what additional payments have been made therein and what is left for his future requirements. A Range Officer should not incur expenditure in excess of the Budget allotment shown in the Control Form, and if the amount allotted is not sufficient he should apply for an additional grant as soon as the need for the same is apparent.

(m) A Range Officer may not make any cash advance to a contractor. He may, however, make advances payment on account up to 90 percent of the work

done with the express permission of Divisional Forest Officer. Such advance payment and the advances referred to in (j) above as part payment against the work executed when made, should be shown in Form No. 13, a copy of which will be submitted with the monthly accounts. Bills of contractors against whom advances are outstanding should be prepared for the full amount of work done and receipted for the same without deducting the amount advances. Payments should however, be made for the net amount due and note to this effect given at the end of the bill as below:-

Paid in as advance payment Rs _____vide EPS Pay Order No _____dated ____ .

Adjusted against advance or advances outstanding against him.

The amount of advance thus adjusted will be shown on the Dr. side of the Cash Book as recovered by work done.

(n) A Range Officer is not permitted to make advances to another Range Officer or other sub-disbursers.

(o) Item numbers shown in the Cash Book should be marked on all vouchers in red ink and should be serially arranged on a tag.

(p) At the end of the Cash Book the abstract of revenue and expenditure should be given by budget sub-head and project.

(q) No cash payment is normally done. If however, money is paid by cheque then all payments above Rs. 5000/- must be stamped and signed in such a way that the payee's signature defaces the stamp. If payment to a daily labourer paid by cheque exceeds Rs. 5000/ a stamped receipt must be taken from him.

(r) Payment to labors is done online in his/her account only by opening UPC of individual labor or consolidated EPS mode.

13.49 All entries in the cash book must be checked by the disbursing officer as soon as possible after the date of their occurrence and he must see that all receipts have been properly credited in it and that the payments are

Checking of
entries in Cash
Book

supported by vouchers which have been passed by him. The cash book should be initiated (and dated) under the last entry checked.

Closing of month
by Cash Account

13.50 The Cash Book should be closed and balanced monthly. Divisional Officer should close their books on the last working day of each month, but subordinate officers may do so on the 25th or such earlier date as may be prescribed by DFO to ensure that the officer in charge of the division in which they are serving or in which their accounts are compiled may receive by the prescribed day of the month, a copy of cash book (with the original vouchers and such other accounts as may be prescribed). For the month of March, the Divisional Officer should keep open his own accounts until the receipt of such accounts of the subordinate officers as will be closed on the 31st of the Month.

Presentation of bills to treasury in March

In the month of March every year there is huge rush of bills in the last week of the Financial Year. The scrutiny of such bills at Treasury becomes difficult.

To improve upon the procedure the Government has decided as follows:-

(i) No bills pertaining to medical, TA, LTC, GPF, Arrears, Wages and salary will be accepted after 20th of March (or next working day if 20th March is a holiday) by the Treasury Officers. So such bills need to be presented at treasury before the said date. If any bill submitted up to the above referred date rejected by Treasury Officer due to some objection, then the bill can be resubmitted by the 25th of March after removing the objection and also ensuring that budget is available online.

(ii) No bills will be accepted at Treasury during the last three working days of Financial Year and treasuries will only dispose of the pending bills during these days. In exceptional cases permission from the Director, Treasuries & Accounts will be required.

(iii) No bills with amount less than Rs. 50,000 will be accepted after 25th of March.

(iv) FD will not receive any request for re-appropriation/diversion after 15th of March (or next working day if 15th March is a holiday) and all cases relating to diversion will be fully dealt with by various branches of FD so that online data becomes available by 18th of March.

(v) Whenever a request for re-appropriation is made by a department, it should be accompanied with a report generated from Online Budget System, indicating availability of funds with BCA for purpose of diversion. No request would be accepted by Finance Department, if such report is not provided by the department and the same would be rejected without going into the merits of the case.

(vi) Last download of Budget file will be done by treasury at 10:00 am on the last working day of the Financial Year. So the department should ensure that distribution of budget to DDOs is done well before the said time.

(vii) EPS pay orders will be generated by treasury up to 1:00 pm on the last working day of the financial year and should be collected by 2:30 PM by the concerned DDOs so that the same are presented at treasury bank by 3:30 pm. Any delay in depositing EPS pay order with the bank will be responsibility of the DDO.

(viii) In case of pay orders other than EPS or cheques also the validity will be up to 31st of March of the Financial Year and same need to be presented at bank by 6:00 pm on the last working day of the financial year. Such pay orders/cheques should be collected by DDO from the Treasury well before this time and treasury will not be issuing/generating any pay orders/cheques after 5:00 pm on the last working day of the Financial Year.

(ix) On the last three working days of the financial year bills would be passed strictly in order of token number by the Treasury Officer and no request for passing the bills in priority will be entertained by them.

13.51 In the case of Divisional officers, the cash balance on hand, if any, should be counted on the last day of each month and certificate to the effect that it agrees with the computed balance should be recorded in the Cash

Checking of
Cash Book

Correction of
wrong
classification to
another head

Account in form FAC 6. They must when at headquarters, always verify the cash balance in person and sign the accounts to be rendered to the Accountant General. When the Divisional office is absent on tour the duties may be entrusted to the senior gazette assistant of the Divisional Staff present at headquarters, but without the special sanction of the local Government not more than two months may be allowed to elapse without a personal verification of the balance by the Divisional Officer.

13.52 With introduction of online transaction of government treasury, the chances of wrong entry are rare because the head wise budget is monitored and availability of fund in each head is ascertained before the bill is passed by the treasury and EPS Pay order is released. In the cash book, however, if an item in the Forest Accounts which properly belongs to one head is wrongly classified under another head, the error should be corrected in the following manner:- (Article 278 of Account Code Vol III).

- a) If the error, is discovered before the close of the month's accounts, the necessary corrections should be made in the original entries before the accounts are closed. The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines; the disbursing officer should initial every such correction and invariably date his initial.
- b) If the error is discovered after the close of the month accounts, but before the accounts for March-Final and closed, the correction should take the form of a fresh entry in the current cash book.
 - I. Errors affecting only revenue or expenditure Head where the amounts involved do not exceed Rs. 10 need no formal correction.
 - II. If the error affects one or more heads on each side of the cash book, the correcting entry should be made on both side in the manner indicated in Rule 2 to paragraph 13.39 but if it affects only receipt or expenditure heads on one side of the cash book, the

entry should be made on the one side affected, the amount (plus or minus) pertaining to each head being specified in the column headed "Particulars" and the column "Receipt or Disbursement" as the case may be being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, quoting reference to the correcting entry.

- III. No correcting entry should be made unless supported by the orders of the Divisional Forest Officer obtained on Transfer Entry Memo in the form below:-

Particulars of the original transaction, with reasons for the proposed adjustment	Debits		Credits	
	Head of account	Amount	Head of account	Amount
Passed	Rs.		Rs.	

Divisional Forest Officer.

- c) If the error is discovered after the accounts for March Final have been closed and dispatched to the Accountant General, it should be reported by letter to the Accountant General who will deal with it in accordance with the rules in the Account Code and advise the Divisional Forest Officer the corrections (if any) which he should make in his accounts.
- d) In all cases in which a formal correction is not permissible it is sufficient to make a suitable note (in red ink) in all the accounts concerned.

ADVANCES TO SUB-DISBURSERS

13.53 Normally a subordinate officer is not authorized to receive cash advance for any payment. All payment has to be done through EPS in the account of payee. In certain cases however the advance can be received by the sub disburser such as office superintendent/ range forest officers for petty office works upto Rs 2000/- only. The advance will have to be sanctioned by the DDO and the copy of sanction has to be attached with the

Cash advance to Sub-Disbursers.

Form STR-30. The detailed bill has to be submitted within 30 days of the receipt or closing of the month whichever is earlier.

In case of payments relating to expenditure incurred from imprest account the DDO can opt for a 'self' cheque from the treasury which can be presented at bank for drawing cash. The imprest system is a form of financial accounting system. The most common imprest system is the petty cash system. The base characteristic of an imprest system is that a fixed amount is reserved, which after a certain period of time or when circumstances require, because money was spent, it will be replenished. This replenishment will come from another "self cheque issued by the treasury in favor of DDO.

For advances to meet current petty expenses and maintain 'imprest account' the treasury allows 'self cheque' in upto Rs. 2000/-. For this the DDO can make specific request for 'self cheque' for following payments:-

- a) For payment related to imprest account.
- b) For withdrawal of advance for certain payments, provided specific details of actual payee are not available at the time of such withdrawal e.g. advances for POL, repair of vehicle, etc.

This will not be applicable to advances for purchase of material / services where vendor is selected through tenders or by getting quotations as in such cases details of vendors are known.

After spending the amount the detailed voucher need to be submitted within 30 days or close of the month before demand for further advance for imprest account is made to the treasury.

Advance to be
entered in the cash
book

13.54 When such a cash advance is made to a subordinate officer the amount of advance should be debited in the accounts of the officer making the advance as an advance to the sub-disburser concerned under Forest Advance. When an account is rendered by the sub-disburser the amount of the expenditure incurred should be credited to "Forest Advances" by a per contra debit to the appropriate sub-head of accounts classification.

13.54 A. At the time of transfer of charge of the Sub disbursing office, the account shall be closed and the cash balance shown as F.A. to the new Sub-disburser. This will result in nil-balance against the relieved officer.

13.55 A ledger account should be maintained in the Divisional Office in respect of the transactions with each sub-disburser to whom an advance has been made and when examining the copies of the cash book of subordinate officers it should be seen that the opening and closing cash balances in the cash account of each sub-disburser agree with the balances shown as outstanding against him in the ledger at the commencement and the close of each month.

Disburser's ledger

13.56 All sub-disbursers' Offices should be inspected by Divisional Officers at least once a year, and a written report made of such inspection which should be forwarded in original to Conservator who will return it, after perusal, with remarks, if any. A copy of the report with Conservator's remarks should then be supplied to the sub-disburser.

RECEIPTS

Revenue Receipts

CASH RECEIPTS

13.57 All kind of depositors whether government or private will be required to deposit in government account through net banking only. Even those depositors who do not wish to deposit through net banking the new facility (E-GRAS) allows them to generate E-challan from anywhere without visiting treasury office for scrutiny. For this the state Treasury Rule (STR) 2.19 and 2.20 has been relaxed. Manual filling of challan forms has been discontinued and all challan has to be generated online through E-GRAS only by logging on **www.egrashry.nic.in**. Any amount can be deposited by using this system, however for the convenience of depositor who intend to pay less than Rs 100/- instructions has been issued to all Head of the office to accept such payment directly from the depositor and then deposit the amount in the state treasury through this system (e-GRAS).

Revenue to be
remitted to
treasury

Any depositor who intend to deposit amount above Rs 99/- can approach the treasury/ sub-treasury in the state to get the challan prepared if he does not has access to internet facility. The print out of the e-receipt downloaded from the web site of the Haryana treasury should be treated as the voucher to the entry, in the cash book.

13.58 All entries in the cash book of “remittances of revenue to treasuries” will be supported by vouchers in the e- challan. The name of the treasury and the treasury number and date of each challan will invariably be entered in the Cash Book in the column of “Particulars” and when revenue is remitted in a sub-treasury or tehsil, the name of the district treasury to which it is subordinate must also be given.

13.59 Every e-challan will be examined and initialed by the Divisional Forest Officer, who must satisfy himself the authenticity of the e-challan by verifying the same from the checker (DDO) login ID and password given to the DDO.

Revenue remission to be done immediately

13.60 In all cases the gross amount of revenue received, up to Rs. 99/- in individual cases, must be promptly remitted to the treasury through e-GRAS mode as soon as Forest Advance is received.

13.61 Not relevant.

Receipt to be obtained from treasury officer

13.62 A consolidated receipt for the money remitted to the treasury on behalf of the division and credited in the treasury accounts during the month should be obtained by the Divisional Officer from the treasury office on the 1st of the ensuring month.

Procedure regarding earnest money deposits

B- EARNEST MONEY DEPOSIT

13.63 Earnest money deposits which are paid under the rules by contractors or purchasers of forest produce direct into a treasury or sub treasury should be treated as Revenue Deposit and not as Forest Remittance. The earnest money should be deposited in the treasury through e-GRAS mode using *e-challan*. After depositing the earnest money in proper head in the district treasury in favor of the forest department the e-receipt can be

downloaded and print may be taken. No previous authority of a departmental officer is necessary for depositing money, but the depositor must state the designation of in officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. The DDO must satisfy himself the authenticity of the e-challan by verifying the same from the checker (DDO) login ID and password given to the DDO.

13.64 When earnest money is received at the time of open auction it will be promptly remitted into the treasury through e-challan by the contractors as Revenue Deposit. Such remittance will be made separately for each contract. These Revenue Deposit items will be entered in the forest cash book as Revenue Deposit entries.

13.65 Earnest money deposits will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer, by the Divisional Forest officer, in whose favour the deposit was made. It must be borne in mind that no part payment of the deposit can ever be made. If, however, the Divisional Forest Officer desires that the deposit, instead of being refunded, be credited to Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

Refunding of
earnest money
deposits.

C- REVENUE RECEIVED IN ADVANCE

13.66 When revenue on account of timber or other forest produce is paid in advance, through treasury e-challan by the depositor, and e-receipt will be handed over to the forest officer and the amounts will at once be credited to the appropriate sub-heads in the Cash Book, entries being made in the column of "Remarks" of Form No. 8 or No. 10 as the case may be showing the nature of the transaction etc. In the statement for the month in which the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered.

Revenue received
in advance

FOREST CONSERVATION AND DEVELOPMENT WORKS

Keeping of
Muster-rolls

13.67 Works in the Forest Department may be executed by following procedure:

(a) By Contractors on contract

(b) By engaging local labors on muster roll.

For works executed by labourers, whether paid by the day or otherwise, muster-rolls must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This muster-roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

Issue of Muster-
rolls

13.68 A register should be maintained in the Divisional office and muster-roll should be issued to Range officers giving Range-wise Serial No. under Divisional Forest Office's signature. The muster-roll when charged in accounts should be checked with this register and remarks given about the voucher No. in which Muster-roll is charged in accounts. Similar pattern should be adopted in the Range Offices.

Payment of
Muster-rolls

13.69 Payments to labors engaged on muster roll should be paid through consolidated EPS through treasury in the bank account of each labor.

Instructions
regarding
preparation &
disbursement of
muster-rolls

13.70 The following instructions should be observed for the preparation, disbursement, etc. of muster-rolls:-

i. Muster-rolls of labors on daily labour must invariably be kept on the usual printed form [D.F.R. (F) 2] and must remain in the possession of the officer-in-charge of works until submitted to his superior.

Muster-rolls are to be prepared daily on the work. Forest Guards or other officers-in-charge of works will always have these muster-rolls with them on the work and will produce them for check whenever required to do so.

Forest Guards or other officers in charge of works will keep these muster-rolls in their own hand writing in any language.

ii. The officer in charge of the work will call the roll in the morning and will make a mark thus “/” against in name of each labor who is present. After the roll call in the morning a closing line will be drawn below the last entry for the day thus. Should any labor whose name is entered not arrive at roll call, he will be marked absent thus “A” and should he arrive subsequently he will not be allowed to work. Should any labor leave after mid-day a mark will be made against his name thus “1/2”. The Forest Guard will again call the roll in the evening when work is stopped and will then complete the marks against each man’s name thus “X”. The days total will be entered at the foot of the last entry for the day and initialed by the officer in charge of the work in the evening. In case any labor after roll call leaves the work before mid-day a circle “O” be put on his attendance and this should be treated as absent.

iii. A daily sheet will be issued along with the Muster-roll and maintained for work done every day. It will give details of work done and will be signed by the official in-charge of the work. At the close of the Muster-roll the total of work done as shown in the daily sheet will be noted on the Muster-roll.

iv. The official who prepares the muster-roll must certify on it that it is for the actual number of men employed on the work, and must sign and date the same. The Range Assistant should certify that the detail of works shown in the muster-roll commensurate with the expenditure incurred.

vi. Range Officers and their assistants should invariably inspect the works being done, check the muster-rolls with the actual number of men present, initial it and should satisfy themselves that the muster-rolls are being properly kept.

vii. On completion of work or as the close of month, whichever date is earlier, the muster-roll containing a full report of the work carried out and the detail of targets achieved must be submitted to the Range Officer.

Muster-rolls are to be disbursed by 7th day of the next month without fail u/s 5 of the payment of wage Act 1936. Promptness will keep the labour satisfied.

viii. Muster-rolls when sent to the Divisional office must contain the following information.

- (a) Name of work.
- (b) Name of officer in charge of work.
- (c) Detail of work carried out.
- (d) Amount of material used.
- (e) Date of submission of muster-roll to Range Officer by officer in-charge of work.
- (f) Date of receipt of muster-roll by Range Officer.
- (g) Date of submission of muster-roll by Range Officer to Divisional Forest Officer.
- (h) When submitted with accounts they must also show the treasury EPS pay order number and date of payments.

ix. In accordance with Government of India Resolution No. 198-S.R., dated 17th January, 1905 printers ink is to be used for taking finger impressions on muster-roll to verify the attendance and subsequent payment online in the bank account of the labor. The Divisional Forest Officers, after due warning to every sub-disbursing officer and after satisfying themselves that the sub-disbursing officer have a satisfactory apparatus for taking thumb-impression should refuse to pass sums covered by bad impression.

Procedure for lost
or destroyed
muster-rolls

13.71 In case a muster-roll is lost or destroyed a report should be sent immediately by the Range Officer to the Divisional Forest Officer after satisfying himself and stating therein the circumstances which led to the loss of muster-roll. The Divisional Forest Officer will permit the Range-Officer for the preparation of the bill in lieu of the lost muster-roll. The Range Officer or receipt of such orders shall proceed to the spot and check and measure the work done, record the statements of the labors employed on this work and prepare the bill and submit the same to the Divisional office for sanction. The Range Officer should record the following certificates on this bill while sending the bill for sanction to the Divisional Office:-

- i. Certified that the works have been checked by me (Range Officer) personally and found correct.
- ii. The labor whose statements are attached with the bill, have actually been employed and they have worked for the days stated therein.
- iii. No attendance of these labors has been marked on any other muster-rolls for these days.
- iv. The expenditure incurred commensurate with the work done.
- v. No bill/Muster-roll had been/will be charged for this work.

Action will be taken against defaulting official responsible for loss of Muster-roll.

13.72 After payment an abstract should be prepared in Form No. D.F.R. (F) 3, which will contain the detail of work done and labour employed as shown in the muster-roll. This abstract will be voucher in support of the charge in the Cash Book and a certificate of amount paid and labour employed will be given on this abstract.

Abstract of the Muster-rolls.

13.73 The muster-roll should be supported by a certificate that the labors were actually engaged and paid. Copy of the Muster Roll will go to Treasury Officer for payment through consolidated EPS and Accountant General, with accounts, the certificate should be recorded on the classified abstract of expenditure (Form No. 14) opposite the payment entry.

13.74 Paid muster-rolls should after scrutiny and check be cancelled and filed in the Divisional Office. They will periodically be called in by the Accountant General, Haryana for check in his office.

13.75 When the work is executed on contract of work or supply is of an amount over Rs. 1000 it requires a written agreement. The government has approved the terms and conditions of contract. Care should be taken to frame the agreement so that, in the event of a dispute it could be maintained in a court of law. It need not be stamped, even though, it provides for a deposit of money as security for the due fulfillment of the contract, but if

Drawing up of agreements..

necessary the document may be registered according to the law in force for the time being.

13.76 The following fundamentals principles for the guidance of authorities, who have enter into contracts or agreements are laid down by the Government:-

(1) The terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein.

Note:

- I. In making agreements with or in favour of any person, firm, company, syndicate municipality or other public body for any concession, grant or lease of land, of minerals or forest right, or of right to water power, or of right of way or other easement, or of any privilege in respect of land, the deed of concession or the agreements if the rights under it are transferable must be so framed that it will be beyond the power of the grantees to transfer their rights or any part of them except with the sanction of the competent authority.

All such concessions and agreements will further be subject to any special provisions made by the competent authority to meet particular cases or particular classes of cases.

- II. In all contracts enduring or likely to endure for a period of more than 5 years a provision should, where feasible, be included for an unconditional power of revocation or cancellation of such contracts by Government at any time during the currency of the contract on the expiry of six months-notice to that effect.

(2) As far as possible, legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

Note: No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department where expenditure of

money or abandonment of revenue is involved, for which previous consultation with the Finance Department is required.

(3) Standard forms of contracts should be adopted wherever possible and the terms should be subjected to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability or any condition of unusual character should be entered into without the previous consent of the competent financial authority.

(6) Wherever practicable and advantageous, contracts should be placed only after tenders have been openly invited in cases where the lowest tender is not accepted, reasons should be recorded. In selecting the tender to be accepted the financial status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(7) Even in cases where a formal written contract is not made no order of supplies, etc., should be placed without at least a written agreement of price.

(8) Provision must be made in contracts for safe guarding Government property entrusted to a contractor.

(9) The Accountant General has power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought or where high tenders have been accepted or where other irregularities in procedure have come to light.

(10) The instructions given in paragraph 13.77 should be carefully observed in drawing up instruments relating to immovable property.

These principles will apply to all contracts involving expenditure from State revenue and should be carefully observed by all Government servants who have to enter into such contracts on behalf of Government.

These paragraphs and those under 13.77 and 13.78 do apply to all agreements for the sale of forest produce. In such cases, it is the highest tender or bid which is normally to be considered for acceptance.

13.77

(1) (i) Most of the standard forms refer to the other party as a single individual, with the usual particulars of percentage, caste and residence. When the instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.

(ii) In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft e.g. "a firm carrying on business in partnership through A, B one of the partners" or "a company, association or society incorporated or registered under the provisions of Act of 1956 (Companies Act)". When the party is a company the address of the registered office should be given.

(2) (i) If a lease is to be executed on behalf of a corporation, there must be either a resolution of the governing body, or some other form of authorization and there should also be an inspection of the articles of association or the bye-laws to show that the execution of the document by the person signing it, is in order.

(ii) When the deed is in favour of an incorporated body the agreement is with the body itself, and should be so expressed. A common mistake is to describe the agreement as being made with the Manager or managing body. Such expression should be avoided.

(3) When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any legal person a part from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has power to bind the partners. Particular caution is needed when the deed relates to land, as the powers of partners to bind each other in this respect are strictly limited.

(4) The standard forms usually provide for execution by a single individual on his own behalf. The appropriate form should be used and if any difficulty arises it should be specially referred to the Legal Remembrance (LR).

(5) All references to specified sums of moneys, terms of years and so on, should invariably be expressed in words and not in figures. Abbreviations should be used as little as possible.

(6) Schedules, maps and plans form part of a draft and should always be included in any draft which is to be sent to the Legal Remembrance for scrutiny.

The contractors, purchaser are required to deposit the security in the Post Office Saving Bank or in the shape of National Savings Certificates or Bank guarantee after obtaining the letter of authority (from the competent authority).

13.78 There are many cases where notices of suit for breach of contract have been given, such contracts containing a clause, that in the event of dispute the matters in dispute shall be submitted for arbitration. The existence of such a clause in a contract is no bar to a suit in court.

Arbitration.

The bar is a refusal to act on such a clause when required, i.e. when called on to submit to arbitration in accordance with the contract, the claimant refuses to do so, his refusal, but not the arbitration clause itself, can be pleaded for compensation in bar under Section 21 of the Specific Relief Act 1963.

For such refusal to be complete bar, it must have been made before the suit is filed, so that it is useless to rely on an arbitration clause when a case goes into court unless there has been a refusal to act on it before hand. It is, therefore, of primary importance that as soon as notice of suit is received, if Government desires to avail itself of the arbitration clause, the other side should be called on to submit to arbitration. In such cases when notice to submit has been given and the other side has refused. Government

can frequently proceed to ex-parte arbitration and the award given ex-parte will be upheld. This latter, of course, is the appropriate remedy when Government is in the position of plaintiff.

As the period of filing a suit is only two months after notice, Conservators and Divisional Forest Officers should take immediate action on receipt of notice and the case be submitted through the Principal Chief Conservator to the Legal Remembrance for advice as to action at the earliest possible moment in order to avoid danger of Government being deprived through inadvertence of the benefit of the arbitration clause which means not merely expedition, but a considerable saving of money in defence.

The law as to awards is so very strict in its finality that the courts are exceptionally inclined to view with rigour and departure from the procedure leading up to the award, and it is all the more necessary to be careful in dealing with such agreement.

Preparation of
bills and vouchers

13.79 Payments to contractors and others for work or supply can be made only by the disbursing officer, or by an authorised subordinate officer. Claims for such payments should be prepared preferably by the claimants themselves, and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, have been accepted by a responsible officer.

13.80 The following general instructions regarding the preparation and form of vouchers should also be observed:--

(a) Printed forms of vouchers in English (Form FAC 11) should be adopted as far as possible.

(b) When the use of a purely Non English account or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(c) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of paise may always, however be written in figures and words, after the words stating the number of rupees, but in case of these being no paise the word “only” should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples :--

(1)“Rupees Twenty-six only” (2) Rupees twenty-five and paise fifteen

(d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections in the orders of payment must be attested in the same way by disbursing officer. No documents bearing an erasure can be accepted, and payment of such vouchers should be refused by the disbursing officer and a fresh voucher called for. Corrections and alterations in orders of payments drawn by Divisional Officers should be attested by their full signatures.

(e) The correct head of classification should be recorded on each voucher by the drawing officer.

(f) Charges against two major heads should not be included in one voucher, if avoidable. This order does not apply to the allowances of an officer or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of accounts should be drawn on a single bill if they are chargeable wholly to Central or State Revenues.

(g) No payment may be made on a voucher or order signed by a clerk instead of by the disbursing officer. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person.

(h) Travelling allowance bills requiring previous counter signature should not be paid without such counter-signature.

(i) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charges should be quoted. Copies of sanctions accompanying a bill must be duly certified by a gazetted officer, not by a clerk.

(j) The authority under which deductions are made in a bill should be quoted.

(k) Normally the disbursement of sanctioned voucher is done through EPS mode in the payee account and as such no receipt is required from the payee. However if the small payment is disbursed by cash or cheque then the dates of payment should when possible be noted by the payees in their acknowledgements in sub-vouchers, acquaintance rolls, etc. If, for any reason, it is not possible for the dates of the payment to be noted by the payees, the dates of actual payment should be noted by the disbursing officers on the documents under their initials, either separately for each payment or by group as may be found convenient.

(l) In cases in which the endorsement on a bill is unauthorized, incomplete, or otherwise irregular, the disbursing officer should refuse payment of the bill and return it to the person who presents, it, with a memorandum explaining why payment is refused.

(m) Duplicate or copies of receipts or vouchers are in no case to be issued by any Government Officer on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicate on the allegation that the originals are lost, and does not apply to cases, where, under existing rules, duplicates are required to be prepared with the originals.

(n) Wherever fractions of a rupee occur in the totals of contractors' bills for amounts exceeding Rs. 10 or in case of works or supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less

than half should be eliminated/ rounded off to measure whole number and half a rupee and over taken as a rupee.

13.81 Under the Stamp Act 1899 and Indian Stamp Rules 1925 amended in 2004, receipts for all sums exceeding Rs. 5000/- must be stamped unless they are exempt from stamp duty under the rules issued under the Stamp Act. The revenue stamp is required only on transactions exceeding Rs.5000/-. No stamp would be required if the amount is Rs.5000/-. But if the amount is even one paisa more than Rs.5000/-, a stamp is required. Only Rupee 1 is the value of the revenue stamp to be used on each receipt. It does not matter whether the amount of the receipt is Rs.5100/- or 510000/-. The person who receives the payment is required to affix the stamp and pay for it (section 30).

Stamping of
Bills and
vouchers.

Revenue stamp is required whether the receipt is for cash or cheque.

The following are some of the exemptions:--

- (a) Receipts given by, or on behalf of the Government.
- (b) Receipts on Credit/Debit Cards.
- (c) Receipts for interest on Government securities.
- (d) Receipts for withdrawals from Government Saving Banks.
- (e) Receipts on Postal Money Orders.
- (f) Receipts given by a Railway or an Inland Steamer Company for payments made to it on account of freight and fares and for incidental charges such as loading, unloading, delivery, crantage, haulage, wharfage, demurrage etc.
- (g) Receipts for any payment of money without consideration, such as receipts for Grants-in-Aid bills and for fees paid to Barristers-at-Law.
- (h) Receipt for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).

13.82 Work done and supplies made, by a contractor should unless impracticable be measured, weighted, or counted, before payment, therefore is made. The details of the measurements made should be systematically recorded in a book, called the Measurement Book, form D.F.R

Measurement Book

(F) 4 which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit to easy identification and check.

13.83

(i) The pages of the measurement book should be machine numbered and no page may be torn out nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government Servant.

(ii) All measurement books belonging to a Division should be numbered serially and a register maintained in form D.F.R.(F) 6 in the Divisional Office showing the serial number of each, the name of Range to which issued, the date of issue and the date of its return, so that its eventual return to the Divisional Office may be watched. A similar register will also be maintained in the Range Office showing the names of the Block Officers or Range Assistants to whom measurements books are issued. Books no longer in use should be withdrawn promptly even though not completely written up (Rule 14.5 of D.F.R).

13.84 At present the use of measurement books for the following works is prescribed:--

- (1) Road and building works.
- (2) Departmental fellings.
- (3) Departmental sawing.
- (4) All measurable forestry works/operations executed on contract.

Bills and vouchers
to bear reference
to measurement
book

13.85 A reference to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book and no contract, certificate or bill should be signed without crossing off the connected entry in the measurement book. The document on which payment is made should invariably bear a reference to the number and page of the book in which the

detailed measurements are recorded and should also indicate the date on which the measurement was made.

13.86 As measurement books prescribed for felling and sawing remain with the officials in charge of works, payments for felling, sawing, carriage, etc., should also be recorded in the remarks column of Form No.7 opposite the receipt entries. Reference of this form should be quoted in payment vouchers and in the classified abstract of expenditure (Form No. 14).

13.87

(a) Advances to contractors of substance may be given in exceptional cases only, when no other arrangements can be made for carrying on the work. Advances may be sanctioned under the orders of the authorities and up to the extent given below: -- Adequate security must be taken for its summary recovery in the event of its not being adjusted by work done:--

Power to grant advances to contractors.
D.F.R. 14.8

- (i) Chief Conservator of Forests Upto Rs. 10,000 in any one case.
- (ii) Conservator of Forests. Upto Rs. 5,000 in any one case.
- (iii) Selected Divisional Forest Officers (to be selected by the Chief Conservator of Forests). Upto Rs. 500 in any one case.
- (iv) Other Divisional Forest Officers. Upto Rs. 100 in any one case.

Note:-- Advances made for work to be done should always be for a definite period, namely, either up to the date of completion of work or up to some definite date. Interest should be charged at 12.5 percent per annum on the amount outstanding after expiry of the fixed period. A civil suit for the recovery of out-standing amount plus interest should ordinarily be filed after the expiry of six months after the given period.

(b) Advances for work done— Such advances may be granted by the Divisional Forest Officer who should sign a certificate that the advances made are covered by the work done. Ordinarily such payments should not exceed 90 percent of the value of work done.

(2) In the event of an advance or a portion of it proving irrecoverable, it may be written off under the orders of the Chief Conservator or Conservator of Forests when the amount in each case does not exceed Rs. 250/- and under the orders of the Government if the amount exceeds Rs. 250/- but does not exceed Rs. 1000/-.

(ii) Payment of advances should be made on bills in form D.F.R.(F) 5 duly acknowledged by the payee. When the recovery of the advance is made through value of work done the charge to the appropriate sub-head in the cash book, should be supported by a vouchers (detailing the work done and rates) which should be signed by the contractor in token of the correctness of the credit given in his ledger account and completed as a payment voucher in other respects.

Communication
of list of sanction
to the Accountant
General

13.88 Works requiring the sanction of an authority higher than the Divisional Officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator for each financial year and they will be communicated by him to the PCCF/ Accountant General in monthly lists. The amount sanctioned should be expressed both in figures and in words in all financial sanctions communication to the PCCF/Accountant General, Haryana. Source of funds should always be indicated in the letters of sanction.

Maintenance of
detailed records
of sanction

13.89 A detailed record of the sanction relating to each sanctioned work and of expenditure incurred thereon from time to time should be kept in a register in form 16.

Submission of
completion report

13.90 When a sanctioned work is completed, all outstanding liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended, in the same details as in the monthly accounts should then be submitted to the Conservator.

ESTABLISHMENT CHARGES

13.91 Unless there be something repugnant in the subject or the context, the general rules of the Subsidiary Treasury Rules regarding the preparation of salary establishment and travelling allowance bill apply to the Department and all bills are submitted to the treasury officer for passing of the bill and issue of EPS pay order as per the revised Treasury rule. All treasuries in Haryana have been computerised and payment and receipt in the treasury is done through EPS and e-GRAS mode only.

Order of subsidiary Treasury Rules apply in preparation of salary bills etc.

13.92 (1) Monthly pay bill is prepared online and submitted on form STR 23 to the treasury officer in the district. The STR 23 for the next month can be generated only after 20th of every month but can be presented on the last working day of the current month. The treasury officer stamps on the salary pay order '**Not payable before 1st**'. If the first two days (including Sunday) of a month other than the month of April, are public holidays on which pay and allowances are not disbursed at the treasury, the treasury officer may, if it thinks fit, direct the payment on the last working day before the holidays, of monthly pay bills.

Due date

(2) The allocation of charge to the old and new posts, when the transfer involves change in classification of the charge, should be clearly specified on bills in which the pay of Government servants transferred is drawn for the first time in the new office. This is, however, not necessary in the case of pay and travelling allowances due to a Government servant of the Forest Department on his transfer to another circle or division, which should be wholly debited against the appropriation of the new division.

(3) When a Government servant finally quits the service of Government or is transferred to Foreign Service his pay for the period before transfer may be paid during the month.

Note :-- See sub-rule 1 under Subsidiary Treasury Rule 4.25 and Note 5 to Subsidiary Treasury Rule 4.31 regarding last payment of pay to gazetted

Government servants and to non-gazetted Government servants, respectively, who quit the service of Government finally or are placed under suspension.

(4) When a Government servant is transferred from a non-gazetted to a gazetted appointment within the State during the course of a month, payment of his pay as non-gazetted officer may be made by the head of the office up to the date of actual relief.

Death of payee

13.93 In case of death/missing government employees of group A, B, C and D category the government grants compassionate assistance by way of ex-gratia financial assistance on compassionate grounds to members of the family of a deceased Government employee who dies while in service/missing Government employee under Haryana Compassionate Assistance to the Dependents of Deceased Government Employees Rules, 2006.

Haryana
Compassionate
Assistance to the
Dependents of
Deceased
Government
Employees Rules,
2006

On the death of any Government employee, the family of the employee would continue to receive as financial assistance a sum equal to the pay and other allowances that was last drawn by the deceased employee in the normal course without raising a specific claim,-

(a) for a period of fifteen years from the date of death of the employee, if the employee at the time of his death had not attained the age of thirty-five years;

(b) for a period of twelve years or till the employee would have retired from Government service on attaining the age of superannuation, whichever is less, if the employee at the time of his death had attained the age of **thirty-five (35) years** but had not attained the age of **forty-eight (48) years**;

(c) for a period of seven years or till the date the employee would have retired from Government service on attaining the age of superannuation, whichever is less, if the employee had attained the age of forty eight years.

(2) The family shall be eligible to receive family pension as per the normal rules only after the period during which he receives the financial assistance as above is completed.

(3) The family of a deceased Government employee who was in occupation of a Government residence would continue to retain the residence on payment of normal rent/license fee for a period of one year from the date of death of the employee.

(4) Within fifteen days from the date of death of a Government employee, an ex-gratia assistance of twenty five thousand rupees shall be provided to the family of the deceased employee to meet the immediate loss of the bread earner.

(5) House Rent Allowance shall not be a part of allowance for the purposes of calculation of assistance.

The calculation of the period and payment shall be made to such cases from the date of notification of these rules. However, the families will have the option to opt for the lump sum ex-gratia grant provided in the Rules, 2003 or 2005, as the case may be, in lieu of the monthly financial assistance provided under the Haryana Compassionate Assistance to the Dependents of the Deceased Government Employees Rules 2006.

Last Pay Certificate (LPC)

13.94 Forms of last pay certificates, to be granted in certain circumstances by the Divisional Officer are set forth in Appendix 'C' of the Subsidiary Treasury Rules Vol II. A Divisional Forest Officer must be careful not to pay the pay and allowances to an officer to whom he has granted a last pay certificate, unless the certificate is first surrendered.

Last Pay
Certificate (LPC)

Since the disbursement of salary and allowances and other payments to government employees is done online through EPS, the UCP will be generated online. This can be done online by mentioning the DDO code / District/treasury and Sub treasury of the place of posting. Then LPC report with LPC number (e.g. BA03987) is generated. The LPC report is sent to the

new DDO. The LPC code is used to retrieve the LPC at new place of posting and after entering the LPC code the employee's details is updated at new place and his pay and other dues can be transacted at new treasury.

13.95 The LPC generated online provides for detail of the current deductions from salary as drawn before generating the LPC. The DDO is responsible for their correctness and must attach all demands against the departing officer, including any made under an order of attachment of his pay by a Court of Law, of which he may have received notice before granting the certificate, but for passing on any, of which he may afterwards receive notice, to the Divisional Forest Officer from whom the officer will in future draw pay.

13.96 In all cases of transfer from one division to another within the state, the last pay certificate specify the last regular or monthly payment; and the entire pay for the month in which transfer has been made should be paid in the new division except as provided in paragraph 13.92.

13.97 The duty of the DDO to ensure proper deductions such as GPF, GIS, Income tax etc. from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a Fraud Examiner and competent authority to recover amount as recovery to make any particular deduction.

Deduction from
salary

General Provident Fund

General Provident
Fund deduction

As per rule 10(1) of the Haryana General Provident Fund Rules, 2006, the amount of GPF subscription shall be fixed each year by the subscriber himself, subject to the following conditions:-

- (a) it shall be expressed in whole rupees;
- (b) it may be any sum, so expressed not less than 8% of his pay, leave salary equal to full pay and not more than his pay, leave salary equal to full pay.

The amount of subscription so fixed shall not be varied due to increase or decrease in pay during the financial year subject to the condition that the subscriber will be at liberty to —

- (a) reduce the subscription once at any time during the course of the year;
- (b) enhance the subscription twice during the course of the year:

Provided that when the amount of subscription is increased, it shall not be more than the pay or leave salary on full pay and when it is reduced, it shall not be less than the minimum subscription prescribed in sub-rule (1).

Note:- The Divisional Forest Officer must ensure that minimum prescribed G.P. Fund contribution is being made.

Income tax deduction

Income Tax
deduction

13.98 The sole authority for the recovery of Income tax is contained in the Indian Income Tax Act, 1961 and rules and orders issued under it. The instructions given below have no validity exception so far as they reproduce the exact wording, or represent correctly the meaning of the Act and rules there under, and no doubtful case should be decided except by reference to the Act and if necessary, to the income-tax authorities.

As regards the recovery of income-tax, Divisional Forest and Audit Offices are concerned solely with the recovery at the time of payment of “salaries” as defined in section 7(1) of the Act and on “interest on securities”. It is important to note that the income-tax under the head “Salaries” has at the time of payment to be deducted, at the rate applicable to the estimated income of assesses from the head “Salaries” (vide section 18(2) of the Act), provided that the amount of income-tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct.

E-filing of TDS by DDO

E-filing of TDS
by DDO

As per the provisions of section 200 (3) of Income Tax Act 1961 read with 31A of Income Tax Rule 1962 regarding TDS and section 206 C (3) read with rule 31AA regarding TCS, every drawing and disbursing officer responsible for

deducting / collecting tax at source shall prepare and electronically file TDS/TCS statement in prescribed form by following dates

Quarter Return	Quarter	Due date for filing TDS return for salary in Form no 24Q	Due date for filing TDS return for other than salary in Form no 26Q	Due date for filing TCS return in Form no 27EQ
April to June	1st Quarter	31st July	31st July	31st July
July to September	2nd Quarter	31st October	31st October	31st October
October to December	3rd Quarter	31st January	31st January	31st January
January to March	4th Quarter	15th May	15th May	15th May

Non filing of TDS/TCS return on due dates will attract late fee at the rate of Rs.200.0 per day under section 234E of IT Act. Besides the DDO will be liable for penalty under section 271 of the IT Act which will be minimum of rupees ten thousand and may exceed rupees one lakh. The late fee and penalty is personal liability of the DDO. So the TDS/TCS return must be filed on due dates in each quarter to avoid penalty.

Recoveries from employees

Recovery of excess payment made to Government employee

Regarding recovery of excess payment/amount made to Government employee, it has been decided by the Government vide order No. 1/23/2010-2PR (FD) dated the 25th May, 2010 that Administrative Department must take requisite action promptly in these cases in the following manner :-

1	<p>Recovery from Government employee(s) in cases where benefit is/has been granted to them on the basis of any fraud, misrepresentation or any other act of deception.</p>	<p>In such cases every, endeavor should be made to recover the whole amount lost from the State Exchequer from the guilty person(s), as per provision already existing in Appendix 2 of PFR Volume-II.</p> <p>The fact that Government employee(s) who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.</p> <p>The amount may also be recovered from pensioner as per provision in Rule 2.2 (b) of Pb. CSR Vol. II.</p> <p>Simultaneously, disciplinary action should also be taken against the officer/official, if any, indirectly involved in the case.</p>
2	<p>Recovery in cases where excess payment or the benefit is/has been granted on the basis of bonafide mistake committed by the authority granting the same while applying or Interpreting a provision contained in the service rule, regulation or any other memo or circular or instructions etc. which is subsequently found to be erroneous.</p>	<p>The recovery of benefits erroneously extended to the employees without the employee being, in any way, guilty of any fraud, misrepresentation or deception would be unfair inequitable and against justice and good conscience. Even the employee does not possess the requisite qualification for the benefit granted to him and is not, therefore, entitled to any relaxation of the Rules, it would be against the concept of fairness, equity, justice and good conscience to recover the amount received by him in consequence of the benefit granted to him.</p> <p>In cases where loss to Government is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter shall also be called strictly to account and his personal liability in the matter carefully assessed. The competent authority may, in special cases, condone an officer's honest errors of judgment involving financial loss if the officer can show that he has acted in good faith, and done his best up to the limits of his ability and experience.</p>

3	Recovery in cases where a Govt. employee receives any undeserved and wholly uncalled payment/benefit by reason of sheer neglect or under a mistake of any functionary of the State.	<p>Each and every Government employee has obligation to verify the reason if he receives any extra amount with his salary or otherwise to which he is not entitled under the rules. Whenever the undeserved payment came to his notice, he should verify the reason for the same and refund the same acting in a manner that is fair and equitable. However to relieve the employees from the hardship that will be caused if recovery is implemented in all cases following view is taken :-</p> <p>(a) where the error is detected or corrected within a short time say within six months of wrong payment there will be no relief against recovery. The employee concerned may be called upon to refund the undeserved payment that he has received If in any case he is not ready to refund, the same may be recovered from his salary adopting due procedure.</p> <p>(b) If employee receives an excess payment for a long period say more than 6 months,, he/she would have spent it, genuinely believing that he is entitled to it. As any subsequent action to recover the excess payment will cause undue hardship to him, relief may be granted in these types of cases. On the other hand disciplinary action should also be taken against the guilty officer/official. Personal liability shall be strictly enforced against all officers/officials who are careless or negligent</p>
<p>Note: Provision regarding procedure for recovery of loss sustained by Government through fraud, negligence, carelessness etc. exists in Appendix 2 of PFR Vol. II the same should also be followed.</p>		

Rent deduction

Rent deduction

13.99 (i) Demands for rents of buildings of the Public works Department, recoverable from Government Servants, are prepared in Public Works Account Form No. 48 (Statement of rents recoverable from pay bills) and are received from Divisional Officers (Public Works Department) in duplicate towards the end of each month. The amounts specified by the Divisional Officer/DDO should be recovered without prior reference to the Government Servants concerned from the next bills in which their pay is drawn. Thereafter one copy of his demand should be returned to the Divisional

Officer after noting the amounts recovered and the other copy should be attached to the bill from which the recoveries are made. In noting the deductions in the bills, the name of Public Works Division, the major head of account to be credited and the name of the canal division etc. as given in the Divisional Officers' demand should be shown. In majority of cases the employees are allotted government accommodation built and managed by the Haryana Forest Department. In those cases LICENCE FEE for government accommodation is deducted from the salary by the DDO.

LICENCE FEE for Government Accommodation to employees

(i) The Punjab Civil Service Rule, Volume 1, Part 1, in rule 5.23 has been modified on 6.6.2003 and after that Government employee who does not vacate the government accommodation on transfer will be required to pay the rent at following rates:

LICENCE FEE
for Government
Accommodation
to employees

i	On retirement	up to four months at normal rent
ii	On transfer:	up to two months in normal circumstances at normal rent. Additional two months at normal rent on medical ground of self or member of family or on ground of education of children of employees subject to the approval of competent authority.
iii	After that, till the employee vacate the government accommodation:	Fifty times of normal rent shall be charged from the employees after the prescribed time limit of four months as mentioned in sub-clauses (i) and (ii) above. In case government accommodation is not vacated by the government employee after the transfer from station 'A' to 'B' the employee shall not be entitled to any house rent allowance at station 'B' where he has been transferred until he vacates the government accommodation at his previous station 'A'

(ii) Since 1st September, 2008, the rates of licence fee to be charged from the Haryana Government employees for residential accommodation would be at the rate of 1.5% of Basic Pay + DP & CCA for the revised scale after 1.1.96 or the standard rent of the type of accommodation in occupation, whichever is less.

(iii) Rent-free accommodation has been granted to the Government Servants mentioned in column 2 of the table below subject to the conditions, if any, given in column 3.

Sr. No.	Designation of Government Servant	Remarks
1	2	3
1.	7. Range Clerk 8. Forest Rangers 9. Deputy Rangers 10. Foresters 11. Forest Guards 12. Peons, Mali and Chowkidar	<p>Where quarters are available.</p> <p>Rent free accommodation, if available, or house rent allowance as admissible under Government orders enforce from time to time. In the case of those officials, who are neither provided with rent free accommodation nor are entitled to house allowance under Govt. orders, the house rent allowance at the rate of the five percent of the pay shall be admissible, provided that no house rent shall be admissible in case the rent actually paid is less than 10 % of the pay.</p> <p>Conservators are authorized to hire quarters for Forest Guards, where Government quarters are not available at a monthly rent not exceeding six rupees in villages and twelve rupees in municipal and notified areas as notified from time to time.</p> <p>May occupy Government quarters, where they exist.</p>

(iii) Recovery of rent of buildings owned by the Forest Department and occupied by officers/officials not entitled to rent free quarters is to be made at 10% of pay.

Penal Rent

Penal Rent

The Government of Haryana vide no 10/57/2011-2FICW dated 18.6.2012 imposed penal rent for not vacating the government accomodation. The Government employee is entitled to retain Government Accommodation after transfer/retirement and death for fixed period only mentioned in para 13.99. If the government employee does not vacate the accommodation or sub-lets the Government Accommodation, penal rent should be recovered. Penal rent should be **300 times the licence fee** beyond the permissible period upto three months. In any event after three months

of over stay, penal rent will be charged at the rate of two times the market rent. Market rent will be determined by the committee consisting of FCPW, EIC, PWD (B&R), Chief Engineer (Building) and representative of FD not below the rank of Joint Secretary. It may be revised on year to year basis. In case sub-letting is found to be done by employee, penal rent should be **500 times of licence fee** for first three months and thereafter it should be five times the market rent. In all such cases where an employee sub-lets Government Accommodation he/she should be charge sheeted under rule -7 of HCS (P&A) Rule 1987. It should also debar him/her Government Accommodation in future for five years.

13.100 For the pay and fixed allowances of a Government servant the Salary/Pay Bills are to be drawn every month on form **STR-23**. The pay bill is generated online by the authorised 'MAKER' in the DDO office. In this bill, details of Basic Pay+ Grade Pay+ DA+ HRA+ Medical etc. of the employee at the rates prescribed by State of Haryana are shown. Deduction side GPF/CPF/NPS, Income Tax, GIS recovery of any type of advance i.e. HBA, Computer Loan, Motor Vehicle Loan etc. are shown in the bills. The monthly consolidated pay bill is prepared after 20th of every month and sent to the treasury for verification and generating EPS Pay order. The pay order is verified by the "CHECKER" in the DDO office. The Pay order is presented to treasury bank for credit in the account of the employee.

STR-23
Form of pay bill

13.101 Pay and allowances may be paid only upon the personal claim of the Government servant concerned and to his personal receipts, and not otherwise except under the special authority in each case of the Government of India or the Auditor-General. With the introduction of EPS, the payment is transferred in the registered bank account of the employee. Normally the account of the employee is opened in the treasury bank. At the written request or order of the Government servant, the pay bill may be made payable to some well-known banker or agent.

Alteration of pay

13.102. A competent authority may fix the pay of a Government employee, but his pay shall not be so increased as to exceed the pay sanctioned for his post without the sanction of the authority competent to create a post in the same cadre on a rate of pay equal to his pay when increased. No Gazetted Officers may draw an increased or changed rate of pay, leave salary or fixed allowance unless the bill on which he draws it is accompanied by a letter of the competent authority fixing the pay of the employees authorising the amount to be drawn. Except as otherwise provided, the Head of Office may fix the pay of a Government employee as per provisions contained in chapter IV of CSR Volume-I part-I after getting it verified from the accounts personnel.

Note :- Except in cases of clerks who have to pass certain departmental examinations and tests at certain stages of the different grades and the annual increments next above the efficiency bar or where they are withheld they should ordinarily be drawn as a matter of course without any sanction of the competent authority.

13.103. In the case of time-scale of pay with efficiency bars at certain stages, Audit Officer will not authorise any Government servant to draw pay at the rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form, it is imperative that every case should be carefully scrutinized by the sanctioning authority before signing the declaration prescribed above (Rule 4.26 of S.T.R. Vol. 1).

Transfer of office

13.104. Every transfer of charge of a gazetted officer should be reported by post on the same day to the Accountant General, Haryana in Form S.T.R. (A&T 285).

13.105. If pay be due in India to an Officer absent out of country, he must make his own arrangement to receive it in India. The Head of Department may authorize any DDO as requested by the employee to draw his salary in the account through e-salary mode.

Pay of officers
out of the country.

13.106. TA Claim/Bills are to drawn on the form STR 27 submitted by employee himself to the DDO and DDO is to submit the same as per STR rules after scrutinizing/ satisfaction as per entitlement and actual approval of tour programme by competent authority. When a circuitous route is taken, the reason for travelling along that route should be stated on the bill. When an officer is entitled to draw actual expenses they should, in the absence of orders to the contrary, be set forth in detail (4.28 of S.T.R. Vol. 1).

STR-27
Travelling
Allowance bills

13.107. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (S.T.R. 27) (A & T 303). The entitlements of different categories of employees are fixed by government and must be followed when passing TA bills submitted by employees. When actual expenses are drawn on account of the conveyances detail of conveyances transported such as rail/air or bus ticket should be furnished in the travelling allowance bill. In case of Journey by Air /A.C. Rail /A.C. Bus /Deluxe Bus, tickets shall be appended with T.A Bills. In case of Rail Journey by 1st Class/A.C Chair Car, ticket / ticket no. / Reservation slip as the case may be, shall be produced. In the absence of ticket, wherever required, ordinary rail/bus fare will be given. For the purpose of drawing the allowances on account of a family, or the higher weight allowance, a certificate must be furnished by the officer, of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects by any mode of conveyance should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit Officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be

Travelling
Allowance

the unusually large. At convenient intervals during an officer's tour, and as a general rule immediately on any return to the headquarters stations, a bill should be prepared for the travelling allowance of the clerks and others who have attended him, and after counter-signature by the controlling officer the amounts distributed as in the case of the establishment bill.

Monthly Pay Bill

13.108. Electronic Pay bill in Form S.T.R. 23 (A & T 295) should be prepared separately for permanent and temporary establishment scheme wise and also for those classes of Government servants for whom no establishment returns are submitted and no service books are maintained. The pay bill is generated online by 'MAKER' authorized by the DDO on the Haryana Treasury web site and the print is taken and sent to the treasury officer by DDO under his signature for verification and generating EPS pay order.

Note:- (1) If for any reason the reason the leave salary claimed by a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left undisbursed and treated as held over pending the fixation of the amount of his leave salary.

Note:- (2) When leave salary based on average pay is drawn in a bill in which the leave salary is first drawn it should be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amounts drawn on account of leave salary have been deducted. If the calculation is based on pay drawn outside the Government servant's substantive section or office, a reference to the voucher in, or the officer for which such pay was drawn should be given in the statement. If leave salary is based on actual pay and not one average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held substantively by the absentee at the time of taking leave.

13.109. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 10-A (S.T.R. 26) should be appended (4.36 S.T.R.)

13.110. The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it. The correctness of the pay and other allowances due to each employee is the responsibility of the DDO. The EPS pay order issued by the treasury should be checked and signed by the DDO before submitting to the treasury bank. The leave salary of a Government servant on leave in India must be drawn from the office from which his pay is ordinarily disbursed, and the salary is deposited online in his/her registered bank account.

Distribution of
pay

13.111. The head of an office is not at liberty to readjust the pay of a Government servant by giving one Government more and another less than the sanctioned pay of his post, nor may he disburse the pay of an absentee otherwise than as provided in the Punjab Civil Service Rules.

13.112. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill on Form STR 23 online as in case of regular salary, the amount claimed for each month being entered separately, with reference of the bill from which the charge was omitted or withheld, or of any special order of competent authority granting a new allowance.

Arrear bill

13.113. Salary, establishment and travelling allowance charges of Divisional Officers and their subordinates should be drawn on e-bills, and pay order received from the treasury officer and verified by authorized 'CHECKERS' in the DDO office and should be immediately sent to bank for online transfer in the account of payee. After depositing the pay order in the bank the same should be charged on the cash book without further details, the entries being supported by the bills as vouchers, and the actual payees acknowledgements.

Procedure for
charging bills in
Divisional Cash
Book

Payment of leave allowance.

13.114. The leave allowances of gazetted officers of the Department on leave in India at a place where there is no disbursing officer of the Department may be paid under the same rules as those of any other gazetted officer and deposited online in the registered bank account.

Intimation to the DDO regarding sanction of all leaves.

13.115. All changes in the personnel of establishments and the grant of all leaves to subordinate employees, sanctioned by the competent officers should be intimated by the sanctioning authority to the DDO responsible for disbursement of salary.

(a) The monthly bill should ordinarily be supported by an absentee statement in form STR 25, if any person in superior service was absent during the month, either on deputation or suspension, or with or without leave (except on casual leave) or when a post is left vacant substantively whether any officiating arrangements have or have not been made against it.

(b) In the case, however of state or amalgamated establishment, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by Heads of offices along with the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to Heads of offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bill, and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority. (4.32 of S.T.R. Vol. 1).

Note:- In the case of State or amalgamated establishments on time scale of pay, the arrangements made by Heads of office should be reported to the controlling authority for inclusion in the consolidated absentee statement.

If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave),

certificate printed on the Form S.T.R. 23 should be signed by the Head of the office.

If any non-gazetted officer is allowed leave of any kind or is placed under suspension or is transferred, promoted, reduced or discharged, or if any new appointment is made during the month, the number and date of the order making the change should be entered in the establishment pay bill Form S.T.R. 23 against the name of employee to whom the orders relates.

ACCOUNTS RETURNS

13.116. The responsibility for the effective check and control of the accounts of the entire Circle/ Forest division, both in respect of revenue and expenditure, rests on the Conservator/Divisional Officer.

Divisional Officer responsible for all control.

13.117. Since all disbursement of bills of the whole division is done online through EPS, the account of forest range or sub-disbursers are not required. The remittances, if any, received and deposited in the treasury account through e-GRAS mode must be entered in the account of the division/range in the same month. The remittances must be compiled in the DDO level and account must be sent to the Accountant General for reconciliation. Before closing his accounts for a month, the Divisional Officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorporated in his own accounts. For this purpose, the accounts of the latter should be received in the divisional office in time for the preparation of the divisional monthly accounts on the due date. If they do not reach in time to be so incorporated they may be taken in the following month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of March, however, the Divisional Officer must keep open his own accounts until receipt of all the accounts of Range Officers and other sub-disbursers, in order that all receipts and payments of the official year may without exception be brought into the accounts of the year.

Incorporation of subordinate accounts.

13.118 In entering the accounts of the subordinates in the divisional cash book amounts recovered from pay i.e. General Provident Fund, Income-tax, etc., should be shown under the appropriate heads on the Dr. side, but no such separate entries should be shown on the Cr. side. The amount recovered by expenditure and shown as F.A. (F.A. by expenditure) on the Dr. Side should be reduced by the total amount of these recoveries. On the Cr. side the total expenditure incurred should be shown as 313-Forests of 307-Soil and Water Conservation as per example below :-

Dr.	Cr.	Budget Head
Recovered from F.R. 805 (i) A/GPF A,B on account of G.P.R.	Expenditure incurred by Range Officer, Kaithal.	2402 Soil and Water Conservation
Recovered on account of F.A. by expenditure 730/5		
Formula (F.A. by Expenditure)		
(Previous cash balance plus F.A. during the month minus current cash balance is equal to F.A. by expenditure).		

ACTUALS

Monthly actuals of Revenue & expenditure.

13.119. A statement of monthly actuals of Revenue and expenditure is prepared and supplied to Accounts General, Principal Chief Conservator of Forest and Conservator of Forests by the 5th of the following month. This is prepared project-wise and separately for Normal, Non-Plan and Plan Budget. In this statement figures for previous booking, current booking and progressive total is clearly indicated. These figures must tally with cash Account and Classified Account.

Submission of monthly accounts to the Accountant General.

13.120. A copy of the monthly Cash Account (FAC 6) should be submitted by the Divisional Forest Officer to the Account General, Haryana on the 5th of next month along with the following schedules :-

1. G.P.F Subscription and withdrawals.
2. Detail of Income-tax deductions.
3. Copy of STR (F.A.C. 4).
4. Detail of remittances (Copy of form No. 15).

5. Detail of I.C.T./I.D.T. adjustments.
6. Detail of Recoveries and advances recovered from the pay (emoluments).

A certificate signed by the Divisional Officer should be attached to the Monthly Cash Account to the following effect :-

1. that the lump sums shown agree with the details in the Cash Book and also with the subsidiary returns after making allowance for.
2. cash recoveries of service payments noted in the Cash Book but not shown in the Cash Account.
3. refunds of forest revenue noted in the Cash book but taken by deduction from revenue in the Cash account.
4. receipt and recoveries on Capital Account noted in the Cash Book but deducted from expenditure under the head "513-Capital Outlay on Forests" in the Cash Account and.
5. that the actual balance agrees with the actual cash balance, (289 article of Account Code Vol. III).

13.121. For special reasons, the Divisional Officer may authorise a few day, delay in the submission of accounts, but if they are not dispatched on or before 10th of the following month, an explanation of the cause of delay must invariably be forwarded to the Accountant General on that date (Art. 292 of Account Code Vol. III).

Explanation to be furnished for delay in submitting accounts.

13.122. Divisional copy of Form 14 be prepared and maintained as described below :-

Preparation of the Divisional copy of form No. 14.

1. The divisional copy of form 14 will be maintained in a bound register of form F.A.C. 6.
2. This register will be sub-divided into sub-heads, the necessary number of pages as far as can be estimated being allotted to each Revenue and Expenditure sub-head. A separate register will be opened for each year.
3. The edges of the paper will be cut to form an index, so that the necessary sub-head can be turned up at once.
4. On receipt of any single Range Account that account will be checked and entered in the Divisional Cash Book, each item on the account

being taken in the order in which it is written in the Range Accounts and entered under the appropriate sub-head.

5. The month for which the entries under each head are made will be written in red ink.
6. All entries will be made in neat handwriting and not scrawled.
7. The entries in the Divisional form No. 14 will contain all detail likely to be required by the Divisional Forest Officer for his budget and annual report.
8. When all Range Accounts have been entered, the Accountant General's copy will be prepared sub-head by sub-head, only such details as are required by Accountant General being given (The detail of vouchers below Rs. 100/- is to be given).
9. Similarly the Conservator's copy of Form No. 14 will be prepared sub-head by sub-head, such details as the office of the latter requires being given and no more.
10. The practice of making of a rough Form No. 14 and then making copies of that for Accountant General, Conservator and the division is not to be allowed.
11. In the Conservator's copy of form No. 14 all details of daily labour employed should be omitted.
12. Separate monthly summary of expenditure under 313-Forests and 307-Soil and Water Conservation by sub-head should be maintained and copies thereof sent to the Accountant General and Conservators along with Form No. 14.
- 13.123. The monthly Cash Account, Form 6, should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail :-

- a) **Debtor Side:-** (1) Pay order issued by treasury and deposited in the treasury bank, (2) Recoveries of advances from contractors and disbursers, (3) Revenue received through e-challan and credited in

Details to be shown in the monthly Cash Account.

the cash book and (4) Refunds of Forest Revenue taken by deduction from revenue.

- b) **Creditor Side:-** (1) remittance to treasuries through e-challan (2) Advances made to contractors and disbursers, and (3) Expenditure charged in the cash book under ““2406-Forestry and Wildlife”, “2402-Soil & Water conservation” with details of the charged voucher.

13.124. The Divisional Officer must sign a certificate at the foot on the Monthly Cash Account to the effect that the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned.

13.125. When, the Divisional Officer signs the accounts while on tour and cannot give the required certificate, this should be furnished separately as soon as he returns to headquarters.

13.126. Since all transactions for the DDO are done by the treasury office in the district account need not be sent to the Accountant General. The Actuals, however, need to be submitted to the higher authorities within the Forest Department latest by 5th of every month. The detailed cash account must be submitted to the conservator of forests. To ensure the arrival of monthly, accounts in the Audit Office by the 10th of the following month, PCCF may authorise the Head Assistant/Head Clerk during the absence of the Divisional Officer from headquarter to sign and dispatch the accounts in which case the Divisional Officer should on his return to headquarters examine the accounts and submit to the Accountant General a report of such examination.

13.127. The Classified Abstract of Revenue and Expenditure should be prepared in Form 14. All items of revenue and expenditure recorded in the cash book for the month should be classified and arranged in this return in accordance with the prescribed accounts classification the entries being made in such detail as required by the Accountant General.

Classified Abstract
of Revenue and
Expenditure

13.128. Copies of the Classified Abstracts of Revenue and Expenditure, Form 14, should be submitted by the Divisional Officer to the Conservator at the same time as the monthly accounts sent to the Accountant General.

13.129. (a) A certificate in the following form should be attached to each Classified Abstract of Expenditure and signed by the Divisional Officer:-

"I certify that so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I certify that to the best of knowledge and belief the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 100/- in amount and vouchers for all items adjusted by book transfer with other departments are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so defaced that they cannot be used again."

(b) After the submission of the accounts to the Accountant General, Haryana, the treasury receipts for revenue paid into treasury and all other vouchers such as muster-rolls, bills (except pay bills and acquaintance rolls of T.A. bills which are to be passed for) are to be cancelled and filed in the Divisional Office.

13.130. When stores are purchased it should also be certified that :-

- (i) all the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the Stock Register, and
- (ii) the quantities noted in the vouchers are correct, the quality is good, the rate paid are not in excess of the accepted and the market rates, and that suitable notes of payments have been recorded against the

indents and invoices concerned, to prevent double payment. (Article 291 of Account Code of Vol. III).

(iii) A copy of contract and agreement for the purchase of Rs. 5.00 lakh and above made by the Departments are required to be sent to Accountant General (Audit Office), Haryana for scrutiny.

13.131. Since all revenue is deposited online through e-challan in the account of DDO with full details, the schedules of remittances need not be prepared.

Schedule of Remittances of Revenue to the treasuries

13.132. In addition to the accounts prescribed above, such accounts of revenue, due and outstanding and of timber transactions should be submitted by the Divisional Officer as the Accountant General may from time to time direct. Copies of all such directions will be forwarded by the Accountant General to the Conservator.

Accountant General may ask for submission any other accounts.

13.133. A statement (Form No. 38) showing the monthly revenue and expenditure under each budget head and sub-head for each Working Unit such as railway strip, P.W.D. Road, Canals etc, shall be kept in a book by Divisional Forest Officer. In this statements all revenue and expenditure of a general nature should be proportionately allotted to each Working Unit, provided that salaries and allowances of Controlling Officers in administrative charge as well as those of Executive Officers in charge of ranges, including in each case the salaries of their office establishments and the contingent expenses of their offices shall not be sub-divided, but shall be charged to the administration of the Circle, Divisional, or Range according to the ratio fixed.

Statement of monthly revenue and expenditure (Form No. 38).

13.134. A ledger should be maintained by the Divisional Officer in Form 12 for all accounts with contractors and sub-disbursers. On the debtor side should be entered all payments made online to them through pay order, and on the creditor side the amounts of all bills passed to the credit and all sums repaid by them in cash or accounts rendered.

Contractor's and Disburser's ledger

Contractor's
Disburser's
accounts for
advances.

13.135 Only one account is open with each sub-disburser, but in the case of contractors a separate account should be kept with each person in respect of each work.

All transactions of
advances and
recoveries to be
entered at once in
the ledger.

13.136. Each item charged in the cash book will be posted as under:-

"Forest Advances" or **"Suspense work advances"** should be, posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a sub-disburser the amount covered by work done or expenditure incurred should be set off against the amount due from the contractor or sub-disburser, as shown in his account in the ledger. The ledger account will thus be a running account with each contractor and sub-disburser, from which the amount due by him or to him can always be easily ascertained."

Each account to be
balanced and
signed every
month.

13.137. The account of each contractor and sub-disburser in the ledger should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place.

The ledger to be
paged & indexed.

13.138. The pages in the ledger should be numbered consecutively and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to the particular account until it is closed finally. The numbers should be given to the accounts in the ledger in consecutive order as they are opened and should run in a consecutive sequence until a new ledger Volume is opened. (Article 276 of Account Code Vol. III).

Submission of the
monthly Abstract
of the ledger.

13.139. An abstract of the contractors, and 'disburser' ledger accounts should be prepared monthly in **Form FAC 13** and should be submitted in original to the Conservator on the same day on which on the monthly accounts are maintained. In this abstract should be shown in consecutive order first the contractors' accounts under separate headings, "True Advances" and "Payments on accounts" and then the sub-disbursers accounts. The columns should be totalled separately for contractors and sub-disbursers' accounts, and grand totals of all accounts should be given at the

foot of the abstract. A certificate in the remarks column opposite entries under "Payments on account" should be recorded to the effect that advances made do not exceed 90 per cent of the work done.

13.140. Personal advances will be shown in the Ledger Abstract monthly, after the ordinary entries under the heading in red. Personal Advances such advances will not be totalled in the totals of ordinary contractors' and sub-disbursers' advances.

Showing of personal advances in the ledger.

13.141. The abstract for March in each year should be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains un-adjusted, and the steps which have been taken with a view to its early clearance.

Explanation to be furnished for each item continuing more than 12 months.

13.142. The Conservator should, within ten days of receipt in his office, pass the abstracts on to the PCCF/Accountant-General, after examining them and making there from such notes, for information and guidance as might appear to him desirable or necessary.

Conservator to transmit the abstract to the accountant General

CONTROL OVER ACCOUNTS

13.143. The duties of the Conservator with regard to the Forest accounts are to exercise a strict control over the export and sale of forest produce, the revenue and the whole outlay for conservancy and works and to examine the charges on account of travelling allowance and contingencies. Under the new system, the Conservator is the Budget Controlling Officer (BCO) within his jurisdiction and can monitor expenditure and revenue status of all DDO under him. To further facilities the exercise of this control, the Conservator is furnished monthly, by the Divisional Officers with duplicate copies of the Abstract of Receipts and Expenditure, Form 14, submitted to audit. Monthly returns and accounts of timber and other forest produce (Form Nos. 7,8,9,10,11,12) will be submitted to the Conservator. Form Nos. 7,10 and 12 must contain the information arranged according to working circles.

Conservator's Control over accounts.

13.144. The Conservator is further required specially to control the adjustment of advances, and for this purpose the monthly abstracts of the

Conservator to control adjustment of advances.

contractors and disbursers' ledger, submitted to audit by the Divisional Officer, are required to pass through the Conservator's hands.

Conservator may delegate power to a gazetted officer.

13.145. Under the authority of the State Government the Conservator may, during his absence from headquarter, delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer working in his office.

All letters conveying sanction to be signed by Conservator himself.

13.146. All letters which are issued from the Conservator's office sanctioning expenditure or appointment must be signed by the Conservator himself or by gazetted officer working in his office, but not by the Superintendent or other office employees.

Scrutiny of Cash accounts

13.147. As soon as the Divisional classified Abstracts of Revenue and Expenditure (Form 14) are received in the Conservator's office, they will be carefully examined, and the Conservator will address Divisional Officers direct regarding any items on which he requires further information.

Scrutiny of Timber Sale return.

13.148. The monthly timber and sale returns received from Divisional Officers will be scrutinized and the entries compared with the transactions shown in from No. 14, the opening and closing balances carefully checked, and the Divisional Officers addressed in Form No. 17 (Objection Statement) regarding any discrepancies which may be noticed. If any produce is entered as received during the month, the expenditure on account of which cannot be charged off in the same month, the reasons will be briefly recorded in the "Remarks" column against the entry in question.

Inspection of offices.

13.149. Each Divisional Forest Office will, if possible, be inspected at least once a year by the Conservator or by the gazetted Officer working in his office, such inspection should extend to records, returns and other matters enumerated in Form No. 20. An extract of the inspection report dealing with account matters should be forwarded to the Accountant General, Haryana.

RESULT OF AUDIT

13.150. The result of the audit of bills and accounts will be communicated by the Accountant General to the Divisional Officer in Objection Statements in Form No. 18. The Divisional Office must attend promptly to objections and orders communicated by the Audit Officer.

Objection statement of Accountant General.

13.151. The Objection Statement should be returned in original within a fortnight of its receipt, through the Conservator who should note all corrections and alterations in his copies of the Divisional classified Abstracts of Revenue and Expenditure. The fact that some of the objections are still under reference is no reason for keeping back the Objection Statement. Such cases can be extracted for subsequent explanation.

Return of Objections statement duly replied.

13.152. A list of objections will be forwarded by the Accountant General to the Conservator each month showing the date on which the Objection Statements were sent to each Divisional Office. The list should be completed and sent back to the Accountant General by the Conservator after all the Objections Statements for the month have been returned. After completing the audit of the monthly accounts of the State or Circle, the Accountant General, Haryana will prepare summaries of revenue and expenditure for each division (Form No. 5) and furnish to Conservators monthly who will forward them to the Divisional Officers.

List of objections Statement to be sent by the Accountant General to the Conservator.

13.153. On the last page of Accountant General's Objections Statement there are shown balances with monthly details which have not been admitted by the Audit Department. The Divisional Forest Officers should look into this analysis of balances every month, when Accountant General's Objections Statement is received and should attach a memo, to all objections Statements explaining the reasons for not finally disposing of objections which have been outstanding for more than two months. This is required to keep control over the disposal of the Accountant General's objections.

Outstanding in Accountant General's Objections Statement.

13.154 (i) When the Accountant General disallows a payment as unauthorised, the disbursing officer should recover the amount disallowed

Recovery of amounts disallowed by the Accountant General.

without listening to any objections or protest (S.T.R. 6.1). If an official from whom a recovery is ordered, has meantime been transferred to another division, the disbursing officer should without delay, pass on the order of recovery to the other division.

(ii) A Divisional Forest Officer (or the disbursing officer) must not when a retrenchment is ordered enter into any correspondence with either the Accountant General or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to refer the case to Government through proper channel.

(iii) Representations and protests against retrenchments ordered by the Accountant General will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved official.

(iv) Recoveries are not ordinarily made at a rate exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

(v) If considered desirable, the recovery of a sum retrenched from a travelling allowance bill may be done, from the next payment of travelling allowance, but retrenchments of travelling allowances must be recovered in cash or from a pay bill when the officer concerned does not, within a month present a travelling allowance claim from which they can be recovered.

GENERAL

Members of office establishment not to be entrusted with Govt. money

13.155 Members of the office establishment should not be entrusted with Government money, except for imprest account and as advances for contingent charges, which should as a rule be made payable only to the Head Assistant/Head Clerk or steno Clerk, nor should they be authorised to receive payment for forest produce because all deposits are done online by the depositors using e-challan in the account of the DDO in the treasury. All subordinates who have the custody of Government moneys or who deal with the collection of forest revenue should be made to furnish security.

13.156 Instances have been reported in the past in which Range officers had deposited Government cash with shopkeepers from whom the money was recovered with the utmost difficulty after considerable delay. The following rules are, therefore, issued:-

Custody of Govt. money advanced to Range officers for Govt. expenses.

- i. Every Range office or Official who is entrusted with Government funds must keep in his own personal custody all money advanced to him and also all revenue which is temporarily in his hands pending its remittance to the treasury.
- ii. The depositing of Government money with outsiders whether shopkeepers, money-lenders, or others, is strictly prohibited.
- iii. Range Officers may not advance money to subordinate officers except for petty works for which small sums may be advanced to be recovered in a few days, such advance will be at the risk and on the responsibility of the Range Officers, and will not appear in the accounts.
- iv. Every Range Officer who keeps cash should have a proper safe which should be embedded in the floor or wall of his office with a wooden cover provided with additional lock.

13.157 Any defalcation or loss of public money, stores or other property discovered in a Government treasury, office or go down should be immediately reported to the Principal Chief Conservator of Forests and Chief Conservator of Forests through Conservator Forests, even when such loss has been made good by the person responsible for it. When the matter has been fully enquired into a further and complete report should be submitted of the nature and extent of the loss showing the error or neglect of rules, by which such loss was rendered possible, and the prospects of affecting a recovery. The submission of such report does not debar the Divisional Forest Officers from taking any further action which may be deemed necessary. Copies of the reports made to PCCF & Chief Conservator or such relevant extracts from them as are sufficient to explain the exact nature of the defalcation or loss

Report of loss/ defalcations of Government money to be sent to PCCF & Chief Conservator of Forests.

and the circumstances which made it possible should, at the same time, be forwarded to the Accountant General, Haryana except in cases noted below:-

(i) The reports contemplated in Annexure 'B' referred to in rule 2.34 of P.F.R. Volume I need not be submitted in cases involving losses not exceeding Rs. 500 each.(No. 2473-FRI-66/11298, dated the 25th June, 1966.)

(ii) Reports of losses exceeding Rs. 500 should be submitted through the proper channel to Head of the Department. These reports will be necessary even in cases where the amount involved is less than the limit up to which the officer concerned is competent to write off the loss under rule 19.15 of the Punjab Financial Rules, Volume I. The Head of Department may deal with these reports finally in cases in which the loss involved does not exceed the amount up to which he is competent to write off the loss.

(iii) Reports of a Head of Department for all losses exceeding Rs. 500 each and the reports received by him which he cannot dispose of finally under (ii) above should be submitted to Government (iv) The above procedure will not apply to cases of losses which disclose defects in rules or procedure the amendment of which would require the orders of the higher authorities or the Department of Finance, and those which disclose serious negligence on the part of any Government employee which may call for disciplinary action by a higher authority or cases which involve any important features which need investigation. (v) The submission of the reports contemplated in Annexure 'B' referred to in rule 2.34 of the Punjab Financial Rules, Volume I, will be necessary even in cases of shortages and damages discovered during physical verification of Stores made under rule 15.16 of the P. F. R., Volume I.(No. 13055-3FR-I-60/687 dated the 25th January, 1961).

Note :- All such losses exceeding Rs. 500 in amount which occur in any financial year should be reported by Principal Chief Conservator of Forests, to Government in the Finance Department by the 1st June following. Divisional Forest Officers are, therefore, required to submit reports on the 1st May and Conservators on the 15th May each year.

Exception:- Petty cases that is, cases involving losses not exceeding Rs. 300/- each need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

13.158 Rule 2.33 of PFR Vol. I where it has been clearly laid down that every Govt. servant will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part and that he will also be held personally liable for any loss arising from fraud or negligence on the part of any other Govt. servant to the extent it may be shown that he contributed to the loss by his own action and negligence. The DDO should ensure that the Financial Rules and regulations laid down by the State Government in this behalf are strictly followed and suitable steps are taken to check/discourage recurrence of such lapses in future.

Responsibility for losses sustained by Govt. through Fraud or negligence.

The following has been clearly laid down in the rules 2.10 (a), 2.10 (b) (2) and 2.33 of PFR Vol. I that Every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety.

Head of Department is responsible for enforcing financial order of strict economy at every step. He is responsible for the observance of all financial rules and regulations both by his own office and by subordinate disbursing offices.

Among the principles on which emphasis is generally laid are the following :-

- (1) Every Government employee is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) The expenditure should not be prima facie more than the occasion demands.
- (3) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.

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

(5) Government revenues should not be utilized for the benefit of a particular person or section of the community unless :—

(i) the amount of expenditure involved is insignificant, or

(ii) a claim for the amount could be enforced in a court of law, or

(iii) the expenditure is in pursuance of a recognized policy or custom.

(6) No authority should sanction any expenditure which is likely to involve, at a later date, expenditure beyond its own powers of sanction.

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

(8) That necessary fund to cover the charge exist, that expenditure does not exceed these funds, that the authority incurring the expenditure will be responsible for any excess over the sanctioned funds and that expenditure in anticipation of funds is incurred only in authorized cases.

(9) Every Government employee should realize fully and clearly that he will be hold personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government employee to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

The following general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals should be carefully followed –

1. Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Govt. through fraud or negligence on his part, and that he will also be held personally responsible for any loss

arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should observe the fundamental canons of financial propriety (paragraph 13.1 above). While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalize officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity etc. If the irregularity is detected by audit in the first instance. It will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance, and if it is one which should be reported to the audit officer he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible, both by the audit as well as administrative authority. Should the administrative authority require the assistance of the audit officer in pursuing the investigation he may call on that officer for all vouchers and other documents that may be relevant to the investigation, and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forth with for that assistance to Government who then will negotiate with the audit officer for the services of an investigating staff. There after the administrative authority and the audit authority will be personally responsible,

within their respective spheres, for the expeditious conduct of the enquiry.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advice is that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.
4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.
5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case but also to the financial circumstances of the officer since it should be recognized that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavor should be made to recover the whole amount lost from the guilty persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by

the carelessness of individuals entrusted, with their care (e.g. a policemen's rifle, a touring officer's tents, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the officer's capacity to pay.

6. One reason why it is important to avoid delay (vide paragraph 2 preceding) is that in the course of a prolonged investigation, Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts or Audit Officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need be awaited.
7. The fact that officers who were guilty of fraud or irregularities have been demobilized or have retired, and have thus escaped punishment, should not be made justification for absolving those who are also guilty, but who still remain in service.

13.159. The cash handling has almost stopped with introduction of EPS and e-GRAS module in the State Treasury across the state. However in case of cash handling in cases where Forest employees (Forest Ranger/ Forester) act as treasurer in Village Forest Committees/ Societies, and cash withdrawal

Precautions to be observed in transmitting money to and from treasuries.

cannot be avoided, the officer arranging for the transmission of money to or from a treasury, or to or from other places, is personally responsible for its safety subject to his observing the followings rules:-

(i) When money is under transmission to or from a place not situated in the same station as the treasury to which it is being transmitted, it must not be placed in charge:-

- a) of a single officer of the rank of Forester or above, if it exceeds the amount of the security he has furnished.
- b) of a single Forest Guard if it exceeds one hundred rupees.

(ii) The following are the escorts which should be provided:-

- a) A Forest Ranger with more than Rs. 5,000 but less than Rs. 10000, one Forest Guard.
- b) A Forest with more than Rs. 10,000/-, two Forest Guards.
- c) A Deputy Ranger or a Forester with more than Rs. 250/-, but less than Rs. 5000, one Forest Guard.
- d) A Deputy Ranger or a Forester with more than Rs. 5000 but less than Rs. 10000 two Forest Guards.
- e) A Deputy Ranger when incharge of a Range with more than Rs. 10000 two Forest Guards.
- f) A Forest Guard with more than Rs. 100/-, but less than Rs. 1000, one Forest Guard.
- g) A Forest Guard with more than Rs. 1000/-, but less than Rs. 5000/-, two Forest Guards.

(iii) A Deputy Ranger not in-charge of a range or a Forester may not be given more than Rs. 10000/-nor may a Forest Guard be given more than Rs.5000/- no matter what his escort may be.

(iv) Officials employed on the temporary establishment may be employed for purposes of escort, but they must never be in-charge of the money, unless they happen to be in-charge of Range or Block that is to say, it must always be given to an official on the permanent establishment.

(v) When money has to be transmitted for the pay of the office establishment or for other similar purposes to places where there is no treasury, it should always be sent through the Range Officer in charge of the range in which the office is situated.

(vi) When the money is being transmitted to or from a place situated in the same station as the treasury to which it is being transmitted, it may be sent in-charge of any single officer on the permanent or the temporary, establishment provided it does not exceed Rs. 1000/-in amount and in-charge of any two such officer, provided it does not exceed Rs 5000 in amount.

(vii) The party carrying money must not travel between sun-set and sunrise and as far as possible money should be sent so that it may reach its destination before sunset. If a halt is made for the night, a suitable place should be chose and the whole escort should remain present.

Range peons, special guards and the nearest Forester should be utilised to constitute these escorts. In the case of loss of treasure under an escort less than that indicated above the responsible Range Officer will be liable to refund the amount lost.

13.160. The encashment of pay order at places where there are treasuries and distribution of money obtained for establishment pay and contingencies may be entrusted to a Head Assistant/Head Clerk who has furnished security.

Encashment of pay order marked 'self' at Head-quarters.

13.161. Gazetted Officers are not allowed to draw pay from the advances made to their Head Assistant/Head Clerks or Steno camp Clerks which are meant for payment of pay and allowances of the office establishment and contingent charges. Pay and travelling allowance of Gazetted officers should be drawn through pay order issued on production of STR 23 by the treasury and deposited through EPS in the account of the officers concerned.

Gazetted Officers to draw their pay by separate STR 23

13.162. Similarly payments to a contractor should be made online through pay order issued by the treasury on production of STR 30. UCP should be generated for each contractor once only for all future payment.

Payment to Contractors

Non-recurring expenditure.

13.163. Non-recurring expenditure means expenditure sanctioned as a lump sum charge whether money be paid as a lump sum or by installments. Recurring expenditure means all expenditure which recurs year after year or month after month. It includes all establishments or other monthly charge sanctioned for a period of more than 6 months within the financial year.

Condition necessary before public money can be spent.

13.164. Sanction to the expenditure of money becomes operative when funds have been appropriated to meet such expenditure and does not become operative until they have been so appropriated.

There are thus two elements necessary before public money can be spent.

1. There must be an act of sanction of an authority competent to sanction.
2. There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

Sanction of recurring expenditure when effective.

13.165. Sanction to recurring expenditure covering specified period becomes operative when funds are appropriated to meet the expenditure of the first year, and remains in operation till the end of specified period subject to appropriation in each year. Sanction to recurring expenditure terminates:-

- a) with the expiry of its specified term whether continuously or in broken periods.
- b) when funds are no longer appropriated.

Strictly speaking, no expenditure should be incurred after the 1st April until the budget has been communicated. The only relaxations permitted are:-

1. bills for pay and other charges duly sanctioned for the month of March and previous months may be paid in anticipation of communication of the budget.
2. expenditure on departmental logging, extraction works, nursery and regeneration works, nursery and regeneration works in progress from the preceding year may be incurred during the month of April in anticipation of communication and distribution of the budget grant.

13.166. It is essential that every refund should be noted against the credit in the departmental accounts (Form No. 14 Revenue sheet and Form No. 15). The voucher for refunds (S.T.R. 34) provides for a certificate of such note having been made. The Divisional Officer or the disbursing officer should fill in columns 1 to 5 of the form, sign the certificate at foot and forward it to the Treasury Officer for verification. The Treasury or Sub-Treasury Officer will verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so. On receiving back, after verification, the refund voucher, the Divisional Officer or the disbursing officer will accord sanction on the voucher at the place provided for this purpose. If it exceeds his power he will forward it with a letter to Conservator, explaining the circumstances under which refund is considered necessary and asking him to obtain sanction of the competent authority.

Refund of
revenues

After getting the sanction of the competent authority the refunds should be paid and shown in the divisional accounts as deduct entry from the total receipts.

13.167. Erasers and overwriting in any account, register schedule or cash-book are absolutely forbidden. If any correction be necessary the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office setting his dated initials against each.

Erasers.

13.168. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent the record of any actual payment. Money indisputably payable should never be left unpaid, and money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

Inevitable
payments.

If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the great of another year.

Commencement of
urgent works in
anticipation of
regularly prepared
plan and estimates
and sanction there
to

13.169. No work shall be commenced until it has been sanctioned by competent authority and provision made for the expenditure involved. In the event, however, of its being necessary to undertake a work, necessity for which could not be foreseen and the urgency of which is so great as to render it impossible to obtain the sanction of the appropriate authority before commencing it, such work may be undertaken in anticipation of regularly prepared estimates and sanction there to, subject to immediate intimation to the authority to whom the officer ordering the execution of the work is immediately subordinate, that it has been commenced in anticipation of sanction and, or, budget provision. This intimation must invariable be accompanied by an explanation of the urgency, a statement of the probable cost of the work and a statement of when the detailed estimate will be submitted.

It will then rest with the authority to whom the report is made to stop the work, to regularise its execution or to apply without delay for sanction from competent authority for the continuance or for the provisions of funds in such cases as he is unable to provide for them, while in every case he will, with as little delay as possible, report the circumstances and the action he propose to take to the audit officer concerned.

There will be no hesitation on the part of Government in enforcing disciplinary action against any officer administrative or executive who may fail, or delay, to comply with these orders.

Non-
accommodation
certificate

13.170. The first charge in every year on account of rent of any land or building occupied for public purposes should be supported by a certificate from the Revenue Authorities/Executive Engineer that a suitable and public

building was not available for the required purpose and that rent is reasonable.

The certificate required from divisional officers, (PWD) as to the reasonableness of rent referred to above will not be necessary in cases where the rent involved is less than Rs. 50 per mensem. A certificates will however, be necessary from sub-divisional officers as to the reasonableness of rent in cases where the rent involved is less than Rs. 50 and not less than Rs. 20/- per mensem. No certificate will be necessary in cases where the rent involved is less than Rs. 20/-per mensem.

13.171. It is desirable that registers of fixed demands or periodic dues payable to the Forest Department be kept up in all divisions since it is possible without such registers that such items may be lost sight of and not realized, or that may not be realized at the proper time.

Maintenance of
Registers of fixed
demands or
periodic dues.

(a) The Divisional Forest Officers are, therefore, required to keep up for their offices and, where desirable, for Range Officers two registers in the from prescribed.

(3) In the form of Register marked A should be entered all items of periodic dues except those on sales of standing coupes.

(4) In the form of Register marked B should be entered all items of periodic dues on sales of standing coupes.

(5) In order to ensure the realization of such items, and at the proper time divisional officers or Range officer as the case may be should see that all such items are entered in the proper Register on or before the 1st April annually in advance. Additional entries can of course be made afterwards when necessary arises.

(6) Similar registers should be kept up for the fixed demands or periodic dues payable by the Department, so as to ensure payments being made at the right time.

‘A’
Register of fixed demands or periodical

Amount realized in the year----- in the----- Divisional for the year-----														
Particulars of the sum that will fall due and the amount	April	May	June	July	August	September	October	November	December	January	February	March	Total	Remarks

‘B’
Register of periodical dues on sales of standing Coupe

Register of periodic dues on sales of standing Coupes in the _____ Divisional for the year _____																
Lot No.	Range	Details of sale			Time of the completion of work in the forest	Name of purchaser.	Amount of security deposited	Amount of earnest money deposited	Dates on which installments are due, Actual date of payment and amount to be shown in red ink.						Total	Remarks
									1st installment		2st installment		3st installment			
		Name of Forest	No. of trees with M ³	Total sale Amount					Date	Amount	Date	Amount	Date	Amount		
				5	6	7		10		11		12		13		

Demurrage Charges

13.172. Demurrage charges are not to be charged in accounts until a full explanation of the cause of the charge has been obtained and the Divisional Forest Officer or the disbursing officer is satisfied that neither the despatching nor the receiving officer is responsible.

Maintenance of TA register

13.173. (i) In order to prevent fraud in the matter of travelling allowance, controlling officers will maintain a register of all bills countersigned by them in universal Form No. 940-A (Check register of travelling allowance bills). One page of the register should be allotted to each official whose bills Controlling Officers are authorised to countersign. When a travelling allowance bill is complete in all respect, it should be entered in this register and put up to the

Controlling Officer who will initial each entry in column 8 at the time the bill is countersigned.

(ii) Copies of travelling allowance bills charged in accounts, should be kept for three years.

13.174. Chief Conservator of Forest, Conservators of Forests and Divisional Forest Officers and all other Gazetted officers are required to submit with their travelling allowance bills a "Travelling Allowance Journal" in which they will show briefly the objects of their visits and halts to and at various places. They will in particular explain (i) the reasons for halts, (ii) the reasons for visiting the same place or locality on more than one occasion in each month, and (iii) the reasons for making overlapping tours in the same month.

Submission of TA Journals by Gazetted officer

When submitting travelling allowance bills of attached officers and subordinates for countersignature by Conservator, the Divisional Forest Officer should give a certificate on the "Travelling Allowance Journal" attached to bill as follows-

"I certify that I have fully satisfied myself that the journeys and halts for which travelling allowance is claimed, were the minimum possible in the interest of public service."

13.175. Expenditure incurred from State revenue on the decorations of Government buildings, etc, on ceremonial occasions and the like, as, for instance, on the visit of a distinguished personage may be charged to the contingent grant of the officer incurring it.

Charging of expenditure incurred on ceremonial occasions

13.176. The State Government in consultation with the Auditor General have decided that the following procedure should be followed in making payments through the High Commission/Embassy for articles ordered direct from abroad:-

Payments through the High Commission/Embassy for articles ordered direct from abroad

(a) All such purchases should be debited in India against the Indian budget provision.

(a) Every officer making the purchase should report direct to the Accountant General, Haryana, with necessary the Accountant General will then pre-audit the payment.

(C) At the close of each month the Accountant General, Haryana, should prepare a consolidated statement of payments to be made and purchase a foreign currency draft and send the same with the necessary details of the payments to be made to the suppliers, to the Secretary to the High Commission Embassy concerned.

(d) The Accountant General Haryana, will then bring the cost of the Foreign exchange draft finally to account against the Indian budget appropriation concerned and inform the Principal Chief Conservator of Forests.

In pursuance of the above orders the applications with necessary vouchers should be sent to the Accountant General, Haryana, once a month so as to reach him by 25th of each month, giving full accounts classification and quoting references of firms bills to the High Commission/Embassy for payment to suppliers concerned, the Accountant General, Haryana, will at the same time issue necessary letter of authorities to the payees direct and send a copy of the communication to the Principal Chief Conservator of Forests.

In urgent cases the application should be marked at the top in red ink "Urgent and Urgency of the case explained in a note on the application. The Accountant General will then authorize the High Commission/Embassy, by telegram to disburse the amount.

13.177 Rounding off transaction in Government Accounts.

According to the Punjab Treasury Rules Volume-I rule 4.10 (viii), with effect from 1st January, 1996 all Government transactions involving fraction of a rupee shall be brought into account by rounding off to the nearest rupee (fraction of 50 paise and above to be rounded off to the next rupee and the fraction of less than 50 paise to be ignored).

Rounding off
transaction in
Government
Accounts.

1. Payment to and recoveries from Government employees and pensioners, each individual item in pay and allowances, pension or TA bill being rounded off to the nearest rupee, in the manner laid down in this rule provided that:-

(a) in the case of emoluments fixed by Statute amount involving fractions of a rupee less than 50 paise shall also be rounded off to the next rupees;

(b) In the case of deduction on account of service other than Provident Fund and Personal Life Insurance Premia, the difference, if any, between the total recoveries made from a Government employee during the first eleven months of a year in accordance with the provisions of this rule and the amount recoverable in respect of year as a whole under the Rules applicable to the Funds etc. shall be adjusted in the last month of the year by additional or short recovery, as the case may be, even if the same is not in the nearest whole rupees;

(c) in the case of traveling allowance bills the rounding shall be done only at the last stage and not in respect of each item e.g. railway fare, mileage and daily allowance, comprising the claim of an individual;

(d) petty cash payments for local purchases are met out of permanent cash imprest available with the head of office and recoupment bill duly supported by sub-vouchers (where necessary) is required to be preferred periodically to the Treasury Officer/Assistant Treasury Officers concerned for replenishment of the imprest. As far as possible suppliers should be persuaded to cooperate in rounding off the amount payable to them on each occasion to the nearest rupees. In exceptional cases where payment of paise cannot be avoided, the total of the sub-vouchers sought to be recouped would include paise also. Nevertheless, the recoupment bill shall be submitted to the Treasury Officer/Assistant Treasury Officer concerned for the whole rupee portion only. However for the purpose of balancing the

transactions in the main book as well as in the petty cash book, the Drawing Disbursing Officer will (a) indicate the actual received in recoupment of the permanent advance; (b) record therein the recouped paise as an item of —rounding off of transaction ; (c) carry it over to be claimed through the subsequent recoupment bill by giving particulars of the bill in which this amount was short received; (e) in the case of receipts arising out of sale of waste papers or old newspapers, periodicals, condemned furniture etc. the amount to be realized should be rounded off to the next rupee and not include paise in the sum total of transactions with any party for which a single receipt is given so that the receipts are credited into Government accounts in whole rupees only ;

2. Transactions between one Government and another or between two Departments of the same Government, unless it is not possible to eliminate from the original transactions, fraction of a rupee is not an exact whole rupee;
3. Amount converted into Indian Currency from Sterling or other foreign currencies;
4. Payment for claims in respect of contingent and other charges when claimants have no objection provided that the rounding off of the fraction of a rupee to the nearest rupee shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill;
5. Reserve Bank remittances, other than of sums representing dues fixed by or under any law or under any contractual obligation of the Government;
6. Deposits in favour of Government and revenues recovered, other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule;
7. Cheques of fractional payment issued prior to 1st January, 1996 but presented for encashment after 1st January, 1996, fresh cheques required to

be issued in lieu of the lost time barred cheques for the amount of original cheques and the same may be presented to the bank for encashment as such;

8. adjustment/clearance of fractional transactions accounted for under 'PAO Suspense' and other debt deposit and remittance etc. hands in the accounts of the earlier years may be effected on actual basis without rounding off.

The rounding off is generally applicable in following cases

- (1) Bills for salaries, allowances, pensions and travelling allowance.
- (2) Receipts and Charges, under the head "Miscellaneous-Cash Remittances."
- (3) Recoveries on account of service payments.
- (4) Grant-in-aid
- (5) Scholarships
- (6) Other Allowance and Honoraria
- (7) Supplies and Services
- (8) Work except (a) rates and. (b) payments connected with daily labour.
- (9) Accounts rendered from one Government or department to another.
- (10) Amounts converted into Indian Currency from foreign currency.
- (11) All receipts other than receipts of revenue which are fixed by or under the law, for example, receipts on account of Remittance Transfer Receipts, deposits etc.

13.178 A standard list of objections on Range accounts is given below and should be used to minimize writing work:-

Standard list
of objections

LIST OF STANDARD OBJECTIONS

Nature of objection	Order & Remarks of DFO
General	
1. The Form has not been signed.	The form is returned here with for signature and return. The objection may be noted for future.
2. The payment exceeds Rs. 20 so a revenue stamp must be affixed.	Please furnish the stamp now to complete the voucher and note for future.
3. The opening balance differs from the closing balance of the last month's form.	Please see to this.
4. Cubical contents must always be calculated. According to volume factors in the working Plan.	Please note and Correct.
Cash Account	
5. Full particulars of the item and the details Of the work done have not been given. (a) Area gone over if the work is measured by area. (b) Length in chains or K.M. if the work is measured in length. (c) Details of the material used. (d) Sanction number and date.	Please supply the information now and note for future.
6. Reference of F.7 in which the use of forest produce has been shown has not been quoted.	Please do it now and note for future.
7. All F.A. of A.R. item should be shown in red.	Please note for future.
8. The opening balance does not agree with the closing balance of the last month.	Please reconcile
9. The payee's receipt in support of the payment made has not been sent with the cash account.	Please do it now and note for future.

10. No disbursement certificate has been given on the voucher. The voucher is returned herewith for needful and return.
11. The cash balance at the close of the month is very heavy. Please explain why you did not calculate your requirements properly at the time of applying for funds in order to avoid heavy cash at the end of the month.
12. The revenue shown on the Dr. side of the cash account does not agree with the remittance on the Cr. Sides. Please reconcile or explain the difference.
13. The head of service has been omitted. Please supply the omission now and note for future.
14. The recovery should have been shown as under:-
 (a) The expenditure to which the recovery refers was incurred during the current year, so the amount should have been adjusted as C.R.S.P. and treated as F.A. to you.
 (b) The amount recovered forms parts of expenditure incurred during the past years. So this should have been remitted into treasury as miscellaneous revenue.
15. Reference to the page no. of measurement Book is omitted. Please give the necessary reference now and note for future.
16. The expenditure constitutes a part of particular major project being carried out under a proper sanction. So the following information should be given in the last item of the expenditure under the same particular sanction.
 (a) Amount sanctioned.
 (b) The expenditure up-to-date.
 (c) Balance left.
17. Abstract of revenue and expenditure under various sub-heads and projects has not been given at the end of the cash account. Please supply the omission now and note for future.
18. The expenditure is not within your power of The amount has been cut down pending sanction.

- sanction; so the sanction of the competent authority must have been obtained before incurring the expenditure. Please apply for the necessary sanction now and note the objection for future.
19. The muster-roll has been disbursed in part and in some cases, the payment has been made through proxies. Please explain.
- 19-a. The detail of targets achieved has not been given in the detail of work. Please explain and omission be supplied.
20. No budget provision exist for this expenditure. The expenditure is deleted from your cash account till funds are provided.

Form-7

21. The various species and classification of forest produce in depots have not been arranged properly in the form. Please see to this in future.
22. The corresponding entry of disposal is not your form. Please report the necessary entries which shown in are to be made in the fair copy.
23. The produce has been show written off from form 7 by departmental use. The following information should have been given in form 7:- Please supply the information now and note for future.
- (a) Name of work.
- (b) Authority.
- (c) Estimated value of the produce.
- Used departmentally.
24. Reference to voucher no. and monthly account in which the payment for conversion etc., has been made has not been given in the remarks column against the receipt entry. Please do it now and note for futures.
25. Reason for heavy wastage is not stated. Please do it now and note for futures.
26. The produce written off from your form 7 Due to other reasons then by departmental Use should be supported by sanction. Please obtain and supply the necessary sanction in support of the entry.
27. The produce shown as sold has not been shown in form 8 for the same month. Please see to this and explain.

Form-8

28. The produce shown as sold has not been Please explain the discrepancy.
shown as such in form 7 for the same month.
29. Duplicate copy of the bill and the receipt Please send them now and note for future.
issued for the sale shown in form 8 have
not been received with the accounts.
30. The amount shown as outstanding, in form Please explain.
8 does not appear anywhere in form 11 for
the same month.

Form - 9

31. The produce shown as disposed of by the Please reconcile.
transfer to form 7 does not correspond
with the entries in
32. The number and date of the voucher on Please state now and avoid such omissions in future
which cost of salvages of timber as per
column 4 has been paid is wanting.
33. The recovery of salvages charges of timber Please see to this and explain.
as per column 6 is not traceable in your
cash account.

Form-10

34. If the amount of sale has not been recoveredPlease do it now and note for future.
in full, the name of the purchaser and the
sanction for deferring recovery should be
quoted in remarks column.
35. The amount does not appear to have been Please refer to the Dr. item of the cash account in
credited in your account. Cash account in which the receipt has been shown.
36. The amount left unrealized is not shown Please explain.
in form 11.

Form - 11

37. In how many installments the balance Please state now and always give this
information in
Outstanding is to be recovered and by
what date. the last column of form 11.
38. The items noted in column no. 3 of the Please explain and say when these are likely
to be
Statement were due for recovery within
this month, but have not been recovered. recovered and adjusted in accounts.

Form - 12

39. Authority under which the trees have been Please quote now and always in future.
granted is not given.
40. D.F.O.'s sanction for the grant of produce Please send now and note for future.
Has not been received with the form.
41. The value of grant should have been Please correct your office copy accordingly
under
calculated at market rates. Advice to this office.
42. Register of Cases compounded
43. The amount has not been credited in your Please explain
accounts.
Register of Prosecutions
44. The disposal of produce seized in this case Please explain.
has not been shown.

CHAPTER – XIV

BUDGET

14.1 General orders regarding the preparation and submission of Budget Estimate. General orders, Schedule of New Expenditure, Lists of major and Minor work, excess and Surrenders, Regarding the Estimates for expenditure to be incurred in foreign countries on purchase of stores, preparation of leave allowance etc., contained in the Budget Manual, Haryana Government Finance Budget. Department letter numbers 2706-IB&C-70/16038 dated 6.6.1970 and 2176-IB&C-71/13072 dated 19.5.1971, must be strictly observed. Guidelines and instructions are issued by the Finance Department Haryana, Government of Haryana for preparation of Budget. The instruction for the year 2011-12 was issued vide no 2/5/2010-1B&C dated 16.07.2010 (annexture1). The instructions on the preparation of the budget estimate in this chapter supplement those given in the Punjab Budget Manual amended from time to time by Finance Department Haryana.

General orders regarding preparation of budget

14.2 In order to bring reforms in the structure of budget and accounts the Central Government have revised the classification of **Major and Minor heads** of accounts Explanation of both Revenue and expenditure from the accounting year 1987-88 i.e. with effects various terms from 1.4.87. Classification of transactions in Government Accounts on a function-cum programme basis was introduced from 1st April, 1974. This functional classification had been evolved with the twin objectives of reflecting Government transactions in terms of functions, programmes and schemes and securing correspondence between accounting classification and Plan Heads of development.

Explanation of various terms

While the functional approach to classification is now well established, the divergence between Plan programmes and accounting classification has increased over the years. To bring about a closer correlation between Plan Schemes and Account Heads, Government constituted a Committee consisting of representatives of the Controller General of Accounts, the Budget Division, the Planning Commission and the Comptroller and Auditor General of India to review the existing accounting classification and rationalize the Heads of Accounts wherever required. The recommendations of the Committee were examined and accepted by Government on the advice of the Comptroller and Auditor General of India and it was decided to give effect to the new accounting classification from 1st April, 1987.

While basic principles and the broad structure of accounts continue to remain as before, certain new sub-sectors have been introduced and a few Major Heads have been raised to the level of sub-sectors and Minor Heads to the level of Major Heads, because of their importance. Plan programmes have been provided at the Minor Head level, wherever possible, so that expenditure on Plan programmes can be

extracted from the accounts direct. The Code Numbers allotted to Major Heads have been changed from three digits to four digits to provide room for accommodating new functions, as and when they are evolved. All Heads of Accounts upto Minor Head level have been given numeric codes to facilitate the computer-based Financial Information System. The standard objects of revenue and expenditure falling under revised major and minor heads are given below, but the detailed explanations in respect of various terms for revenue and expenditure is given in Chapter XIII-relating to “Cash Account”:-

(i) Standard Objects of Revenue

1. Forest Produce removed from forests by Government Agencies.
2. Forest Produce removed from forest by consumers & purchasers.
3. Drift, waif (stray) wood & confiscated forest produce.
4. Receipt from forests not owned by Government.
5. Misc.

(ii) Standard Objects of Expenditure

1. Salaries.
2. Wages.
3. Travel Expenses.
4. Office Expense.
5. Payment for professional and special services.
6. Rents, Rates and Taxes/Royalty.
7. Publications.
8. Advertising. Sale and publicity expenses.
9. Grants in Aid/Contribution/Subsidies.
10. Scholarships and stipends.
11. Hospitality expenses/Sumptuary Allowance etc.
12. Secret Service Expenditure.
13. Major Works.
14. Minor Works.
15. Machinery and Equipment/Tools and Plant.
16. Motor Vehicle.
17. Maintenance.
18. Investments/Loans.
19. Materials and Supplies.
20. Interest/Dividend.
21. Pensions/Gratuities.
22. Depreciation.
23. Inter Account Transfers.
24. Writes off/Losses.

25. Suspense.
26. Other Charges.

NOTES

1. **Salaries:-** will include pay, allowance in all forms for officers and staff, except travel expenses (other than Leave Travel Concession). This object of classification will also be utilized for recording expenditure on emoluments and allowance of Heads of States and other High Dignitaries.
2. **Wages:-** will include wages of labourers and of staff at present paid out of contingencies.
3. **Travel Expenses:-** will cover all expenses on account of travel on duty including conveyance and fixed travelling allowances but excluding leave travel concession.
4. **Office expenses:-** will include all contingent expenditure of office machines and equipment liveries, hot and cold weather charges (excluding wages of staff paid from contingencies telephones, electricity and water charges, stationery, printing of forms, purchase and maintenance of staff cars and other vehicles for office use, as distinct from vehicles for functional purposes like Ambulance vans etc. (vide 16)
5. **Payment for professional and special services:-** will include charges for legal services, consultancy fees, remuneration to examiners, invigilators etc. for conducting examinations, remuneration to casual artists by the All India Radio and all other types of remuneration for professional services. It will also include payment for services rendered, supplies made by other departments such as Railway Police etc. a distinction being made in respect of supplies made, services rendered for the running of an office in which case the expenditure will be recorded under 'Office Expenses'.
6. **Rent, Rates and Taxes/Royalty:-** will include payment of rent for hired buildings, municipal rates and taxes etc. It will also include lease charges for land.
7. **Publication:-** will include expenditure on printing of office Codes and Manuals and other documents, whether priced or non-priced, but will exclude expenditure on printing of publicity material. This will also include discount to agents on sales.
8. **Advertising sales and publicity Expenses:-** will include commission to Agents and Printing of publicity material.
9. **Hospitality Expenses/Sumptuary Allowance etc. :-** Hospitality expenses will include entertainment allowance of high dignitaries etc. Expenditure

on refreshments served in inter-departmental meetings. Conference etc. will however be recorded under 'Office Expenses'.

10. **Major Works/Minor Works:-** will be classified with reference to the classification of Major/Minor Works in C.P.W.A. Code. This will also include cost of acquisition of land structures.
11. **Machinery and Equipment/Tools and Plant:-** will include machinery, equipment apparatus etc. other than those required for the running of an office (vide 4) and special tools and plant acquired for specific works.
12. **Motor Vehicles:-** will include purchase and maintenance of transport vehicles used for functional activities, as distinct from those used for running an office, e.g. Ambulance Vans.
13. **Maintenance:-** will record expenditure on maintenance of works machinery and equipment (covered under items 10,11 and 12). It will also include repairs incidental to maintenance.
14. **Interest/Dividend:-** will include interest on capital ; discount on loans.
15. **Pension/ Gratuities:-** Will include donations to Service Funds and contribution to Contributory Provident Funds.
16. **Inter Account Transfers:-** will include transfer to and from Reserve Fund etc. writes back Capital Revenues.
17. **Writes off Losses:-** will include writes off of irrecoverable loans. Losses will include trading losses.
18. **Other Charges:-** A residuary head. This will also include rewards and prizes.

Preparation of
Divisional
Budget

14.3. The Divisional Budget Estimate must be prepared by projects in detail sufficient to enable the Conservator and the Chief Conservator to assess, the need for cost of and profit on particular operations. The estimates of ordinary expenditure as expected to be incurred during the next year for the normal working of the Department, with reference to existing sanctions will be given. These estimates will not include items of New Expenditure which are separately shown in the schedule of New Expenditure. The proforma as under which the Budget is to be sent are shown in Appendix – "A" (Form BM-1) and its enclosures as indicated below:-

- (i) Pay statement
- (ii) Calculation of T.A. statement.
- (iii) Calculation of Rent, Rate & Taxes statement.

14.4 The administrative sanction of the competent authority or the appropriate paragraph of the Working Plan prescriptions must be quoted against each project.

14.5 The Divisional Forest Officers are not at liberty to create new projects once the budget has been passed, save under the special sanction of the Principal Chief Conservator of Forests.

14.6 For commercial undertakings such as timber firewood and resin extraction, the projects must be according to the main items of the costing statements grouped together.

14.7 The volume of the output must be given, and it is essential to distinguish between sal, chill, shisham, kikar and Eucalyptus and other species.

14.8 Projects should be grouped under each budget sub-head according to works units which should be Range, depot of destination, or for general projects in the Division.

14.9 Projects of considerable magnitude should be so sub-divided as to separate out distinct operations, e.g. plantation projects which must be prepared in detail.

When, however, the project is of comparatively small extent such sub-division is not required.

14.10 The expenditure is controlled by the Principal Chief Conservator, Chief Conservator and Conservators in accordance with the provisions contained in the Punjab Budget Manual, and Haryana Government Finance Department letter No. 2706-IB & C-70/16038 dated 6.6.1970 and 2176-1B& C 71/13072 dated 19.05.1971.

14.11 Classification of Expenditure by Projects in division budget estimate of the Forest Department Haryana should be in accordance with the detail given in Chapter-XIII *Cash Account.*

Control

Classification
Projects

14.12 Major Head-513 Capital Outlay Expenditure is to be debited to this major head only in case when it is financed from borrowed money.

Revised
Estimate of
Revenue

14.13 Revised Estimate of Revenue will be prepared on the same lines as the Budget Estimate. The project in the revised budget will be the same as those used for the budget. Any project which is abandoned or remains unaltered will be entered in the revised budget with the following remarks after it:-

“Abandoned”

Any project which has been added since the budget was framed will be briefly explained, in a note below the project.

Details required
for Revenue and
Budget
Estimate

14.14 Revised estimate of Revenue and Budget Estimate should be accompanied by B.M. Form No. 1 and explanatory notes. The explanatory note accompanying Revised Estimates of revenue will open with a tabular statement showing the revenue figures in “total” for the division under:-

1. Actuals
2. Sanctioned Estimates, and
3. Revised Estimates.

This should be followed by adequate explanation in narrative form of important and striking changes under sub-heads. The explanatory note accompanying the Budget Estimate will open with a tabular statement showing the figures of “Revenue” Expenditure” and surplus in “Totals” for the Division, under columns “Actuals” “Sanctioned Estimate” “Revised Estimate” in case of Revenue. “Modified Grant” in case of Expenditure and “Budget Estimate”. They will be followed by a concise but adequate explanation of important or striking variations by each sub-head. It should be consolidated in the Circle Office on similar pattern.

14.15 Schedule of New Expenditure items will not be included in the detailed budgets and B.M. Form No. 1, but when commenting on variations in the estimates

under each sub-head as compared with the actuals and the original grant they will be mentioned for sake of proper comparison

14.16 Similar explanatory note will be submitted with the Budget Estimate expenditure under the Major Head "513".

14.17 The Divisional Forest Officer can accord administrative approval to new works costing Rs. 1000/- or less, but they can incur expenditure only when the item has been passed by Government in the Budget. However, if the Divisional Forest Officer, for certain reasons, wants to postpone or abandon any such project he must refer to Conservator and surrender the amount of the project for utilization elsewhere.

Administrative
approval by
Divisional
Forest Officer

14.18 Items relating to schedule of New Expenditure with full justification should be submitted by the Divisional Forest Officers and Conservators during the middle of July and by the end of August respectively.

Date of
submission of
schedule of New
expenditure in
details

There are two types of schemes which are submitted to Government viz. Non-Plan Schemes and Plan Schemes.

A-NON- PLAN

I Technically New Schemes

These are the schemes which are not new but continued from the last year or years.

II New Schemes

These are those schemes for which fresh proposals are submitted and were not included in previous years Budget.

B PLAN SCHEMES

Technically New Schemes

While submitting the proposal of Plan Schemes (Technically New Schemes means schemes continued from year to year) should contain the following information:-

- (i) Explanatory Memorandum.
- (ii) Minor head and Primary Units of appropriation and particulars of scheme (Form B.M. 16).
- (iii) Statement showing calculations of provisions made for other allowances, honoraria and travelling allowances.
- (iv) Progress of work of the last year.
- (v) **Part A** should contain:-

Name of the Department	Name of Scheme	Whether new or technically new	Amount for which financial sanction has been asked for accorded
------------------------	----------------	--------------------------------	---

Part B should contain the following

Particular of existing staff	Particular of additional staff category wise with pay scale	Whether pay scale recommended for additional staff correspond to the existing pay scale	Justification for each additional post
------------------------------	---	---	--

Ordinary expenditure.

14.19 With regard to ordinary expenditure, the Divisional Forest Officers can spend money upto the limit of their provision in the budget for any particular work. If they want to utilize certain savings for some other works not provided for in the budget, reference should be made to Conservator for creating a new project.

Expenditure on the extension and alteration in the existing buildings..

14.20 The extensions and alterations in the existing buildings must be for the same purpose for which they were originally made. In case the cost of Rs. 1000/- or less, it should be shown in the Divisional budget as a separate project, duly justified in the explanatory note accompanying the budget.

Report of D.F.Os regarding completion of the items of schedule of new expenditure.

14.21 The Divisional Forest Officers will supply the following information with regard to the items of Schedule of New Expenditure sanctioned for the year by the 5th December every year at the latest:-

- (i) Whether the works have been completed or will be completed during the course of the year.
- (ii) If not, the reasons for the same will be quoted.

14.22 The Divisional Forest Officer should submit the progress report with regards to the achievements of physical as well as of financial targets quarterly in the following form:- scheme-wise.

Total target Fixed	Total Target Achieved					Variation if any	reason for variation
	I quarter	II quarter	III quarter	IV quarter	Total target achieved		
	30th June	30th Sept	31st Dec	31st March			

Budget provision under an incorrect unit..

14.23 If the budget provision has originally been made under an incorrect unit, the corresponding expenditure will be brought to account against that unit, unless there be strong reasons for a contrary course, i.e. why such accounting would be

contrary to law. Suitable action must be taken to ensure that provision is made correctly in the budget estimates of the following year.

14.24 Government attaches very great importance to question of over budgeting, which causes serious inconvenience to Government in the matter of making the most economical arrangements for ways and means. The Divisional Forest Officers must therefore provide in the Estimates only for such expenditure in regard to which there is a reasonable certainty that it will be incurred during the year. In the case of a scheme which is not sufficiently mature for inclusion in the original budget or in regard to which it is not certain that expenditure will be incurred within the year, funds will be obtained by a supplementary grant as soon as the scheme is ready for execution or by “token demand” if funds to meet expenditure on a new service can be made available by re-appropriation from savings.

Over-budgeting & token demand.

14.25 The Principal Chief Conservator of Forests, Haryana will when distributing budget grants between Circles keep in his reserve a substantial sum for distribution later in the year when the needs of the Circles will have become known.

14.26 Similarly the Conservators will when distributing the budget allotments between their Divisional Forest Officers keep in reserve sums for distribution later in the year when needs of the various Divisions have become known. If the whole sum is distributed at the beginning of the year, it is almost inevitable that the amounts allotted to some Divisional Forest Officers will be insufficient, and it is often difficult to ascertain which Divisional Forest Officers can surrender funds out of their allotment. It frequently happens that reductions made in a particular officer's allotment have later to be made good by corresponding additions. The wise use of a reserve will avoid part of this difficulty.

14.27 Principal Chief Conservator has been delegated with power to sanction any re-appropriation within a grant between heads subordinate to a minor head which does not involve undertaking a recurring liability, provided that a copy of any order sanctioning such re-appropriation is communicated to the Finance Department, Accountant General and Administrative Secretary as soon as it is passed. This delegation is subject to the constitutional limitation described in paragraph 14.9 of

Power to sanction any re-appropriation

the Punjab Budget Manual, 1st Edition (1966) and to the following further restrictions:-

- (i) Savings from 'Salaries' shall not be re-appropriated to other standard objects of expenditure.
- (ii) Re-appropriation shall not be made to increase provision for any standard object of expenditure other than 'Salaries' Exceptions' (i) Re-appropriation between the Sub-heads 'Buildings' under the minor heads relating to one department subordinate to a functional major head included in the Demand of Building and Roads can be sanctioned by the Chief Engineer, PWD Building and Roads Branch, (ii) Re-appropriations between the sub-heads subordinate to minor head.

Major Sub-heads	Minor Heads
259. Public works	(i) Maintenance and Repairs
459. Capital Outlay on public works	(ii) Furnishings
283. Housing Govt. Residential Buildings	(iii) Lease Charges
483. Capital outlay on Housing Govt. residential Buildings	(iv) Machinery and equipment
	(v) Suspense
337. Roads and bridges	(i) All minor heads except
537. Capital outlay on Roads and Bridges	(i) Direction and Administration
	(ii) Planning and Research and other expenditure.

- (iii) 'Re-appropriation between the standard objects of expenditure 'Major works', Minor works', Material and Supplies, and Machinery and equipment' subordinate to a minor head under the major head 313-Forests can be sanctioned by the Principal Chief Conservator of Forests."

For the purpose of this proviso a grant shall mean the provision for a self-contained item to which is attached a separate number and the memo in the list of supplementary demands.

14.28 With the previous sanction of the Principal Chief Conservator under Rule 6 of the Rules contained in Appendix J of the Punjab Budget Manual First Edition, (1966) the Conservators have delegated to all Divisional Forest Officers powers to transfer funds from project to project subject to the following limitations:

(a) No new project is created.

(b) Transfers are made within the same detailed sub-head.

(c) Transfers of more than Rs. 250/- in any one case are reported with full justification to the Conservator who reserves to himself the power to veto or limit such transfers at his discretion.

14.29 When reporting such transfers particulars or projects and reference to work units to which the transfer relates must be intimated.

14.30 An appropriation or re-appropriation within the grants of a year can be authorized at any time before but not after the expiry of the year. It is, therefore, necessary that orders sanctioning re-appropriations should reach the Finance Department and the Accountant General before March 31st.

14.31 Application for re-appropriation which requires sanction of the Finance Department must be referred to the Finance Department by the middle of March.

14.32 In all letters sanctioning re-appropriation the Principal Chief Conservator must give reasons both for the addition and corresponding reduction.

14.33 Divisional Forest Officers and Conservators will, therefore, invariably give a detailed explanation when requesting for any re-appropriation.

14.34 Savings under one grant cannot be re-appropriated to meet Deficiency under another grant. Similarly no authority can order re-appropriation from supply provided for non-voted expenditure to voted expenditure or vice versa. These facts should, therefore, be borne in mind when applying for sanction for any re-appropriation

14.35 Budget Control Form A (Form No. 8 sterio F.D.) will be maintained by Circles for the State in the Principal Chief Conservator of Forests office and by Divisions in

Budget Control
Form.

the offices of the Conservators by budget sub-heads; the former will be put up to the Principal Chief Conservator and Conservators each month and initialed. These forms will show all transfers sanctioned re-appropriations and additional grants or re-grants, if any up to date along with actual of receipts and expenditure to date which will be taken from monthly Form No. 14 submitted by Divisional Forest Officer and monthly statement of actual supplied by the Divisional Forest Officers and Conservators.

These forms will, thus, give effective check and control over the finance of the Department.

14.36 The Divisional Forest Officers will also maintain in their Divisions the prescribed Budget Control as per proforma given below by projects for the full year to watch the progress of Revenue and Expenditure. These must be scrutinized and initialed by Divisional Forest Officers monthly.

PROFORMA (FORM A)

Budget sub-head and preliminary appropriation	Number of project	Nature of Project	Budget allotment		Months		
			Original appropriation	Modified grant	April	May	etc.

14.37 As soon as possible after the close of the financial year, and in any case not later than 15th April, the Divisional Forest Officers will give explanations (in the attached form) of differences between the budget grant of the preceding year and actuals of the previous year. A consolidated statement in the same form for each Circle will be prepared by Conservators and submitted to the Principal Chief Conservator not later than the 25th April. Any considerable differences as a consequence of the March Final Accounts can be explained later. Explanations must be concise, complete and comprehensive; such bald statements as “Decrease due to less purchase of furniture” or less areas statements as “less areas taken under exploitation” are useless. What is required is why less furniture was purchased and why all the areas prescribed for felling were not taken up.

**EXPLANATORY NOTE ON THE VARIATIONS BETWEEN THE ACTUALS AND BUDGET GRANT FOR THE YEAR
____ AND ACTUALS FOR THE PREVIOUS YEAR.**

					Difference of actuals for ____ (column 4 as compared with			
Minor Head/ Sub Head/ Detailed Head	Original grant	Modified grant (in the case of revenue Revised Estimate.	Actuals	Actuals for the previous year)	Original grant (a)	Modified Grant (b)	Aucturals for (Col. 5) (c)	On
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Again, if a supplementary grant was obtained and was not fully utilised, the reasons must be stated in full. In other cases where there have been considerable savings the reasons for the savings and for not surrendering the fund in time must be explained.

14.38 All savings on budget projects, as well as all anticipated excess expenditure over sanctioned projects, will be reported to the Conservator as soon as it is known that they will occur. This is necessary so that the Conservator may know what savings of excess exist in each Division and thus he may be able to provide for the need of the Circle. If the savings or excesses reported have not been utilized or provided for by the time the list of excesses and surrenders is due they should be incorporated in that list and reported to the Principal Chief Conservator. The list of Excesses and surrenders must be prepared very carefully as in most cases it is possible to foresee all savings and excesses at the time the Divisional Forest Officers submit their list. If later a Divisional Forest Officer finds that he can surrender still further funds, he must report this to the Conservator upto 5th March savings at the time he submitted the list of excesses and surrenders. The list of Excesses and surrenders is prepared in the proformas shown under Appendix 'B' (B.M. Form No. 32) which should be supported with:-

Reports on savings list of excesses & surrenders

- (i) Pay statement (nominal roll)
- (ii) Calculation statement of T.A.
- (iii) Calculation statement of Rent, Rate and Taxes

14.39 Divisional Forest Officers must include revenue figures in the statement of excesses and surrenders in order to enable the Conservator to be in touch with the forecast of Revenue of the year for each Division.

14.40 No provision should be made in the Statement of excesses and surrenders for any project not sanctioned previously.

14.41 If no funds are available at the time the sanction is applied for it should be stated whether it will be possible to meet the excess from the savings in the current year.

14.42 “Contingency Fund of the State” means the fund in the nature of an imprest, into which shall be paid from time to time such sums as may be determined by law to enable the Governor of Haryana to make advances out of such fund for the purpose of meeting unforeseen expenditure pending authorization of such expenditure by the Legislature by law under Article 205 or 206 of the Constitution. Funds for any emergent and unforeseen expenditure not provided in the Budget can be made available from contingency Fund. The funds so released have to be recouped by supplementary grant as soon as possible.

14.43 “Supplementary grant” means a grant voted by the Legislative Assembly on a supplementary statement of expenditure presented to it within the current financial year. Any demand that has come up since the preparation of the Original Budget has to be placed before the Legislative Assembly for vote just as the annual Budget. The expenditure can be incurred only after such vote.

14.44 “Token demand” is a demand made to the Legislative Assembly for a nominal sum when it is proposed to meet from savings within the grant expenditure which as constituting a “new service” was not contemplated in the budget of the year. This may not be incurred without the specific vote of the Assembly. The funds required in this connection are appropriated when the Appropriation Bill is enacted.

Plan Schemes and Account Heads

GENERAL DIRECTIONS

1 General

1.1 The minor heads prescribed under each major/sub-major head in this list and also permitted to be opened as detailed in the subsequent paragraphs of these directions may be divided into such subordinate heads (called 'sub-heads') as may be needed to suit the local requirement of each Government. The "sub-head" of Classification denotes and identifies the schemes undertaken in pursuance of programmes represented by minor heads or components of a particular programme, if the programme does not have any scheme, but represents non-developmental expenditure or expenditure of an administrative nature. The sub-heads should not be multiplied unnecessarily and new ones opened only when really necessary.

1.2 Formal approval/issue of amendments by correction slips is not required for opening of new minor heads in the following circumstances:-

(a) In the cases specified in the subsequent paragraphs of these directions with nomenclature of the heads indicated therein (e.g. "Direction and Administration", "Other Expenditure" indicated in para 3.1 below).

(b) In cases where mere guidelines are indicated in the column for 'Minor Heads' in this List, such as for example "Each project will be a minor head" against the major head "2701/4701/6701" for "Major and Medium Irrigation". However, for opening new minor heads in terms of foot-notes below major heads or otherwise, formal approval/issue of correction slips would be required.

2 Receipt Heads

2.1 The minor head "Services and Service Fees"(code '501') may be opened under the receipt major/sub-major heads, wherever it has not been provided, if necessary.

2.2 'Refunds of Revenue' shall, as a general rule, be taken in reduction of the revenue receipts. "Deduct-Refunds" (code '900') may be opened as a minor head under the major/sub-major heads falling in the Sector "B. Non-Tax Revenue", unless it is not practicable to account for such refunds as sub-heads below the concerned programme minor heads under the relevant major/sub-major heads. This minor head may also be opened under the major/sub-major heads of the sector "C. Grants-in Aid and Contributions". In respect of major/sub-major heads falling under the sector "A. Tax

Revenue", the head "Deduct- Refunds" should however be opened as a distinct sub-head below the appropriate minor heads so that the net collection of each tax/duty is readily ascertainable from the accounts.

See, however, note below the major head "0037 Customs" for the account of "Deduct- Refunds" and "Deduct-Drawbacks".

2.3 The minor head "Other Receipts" (code '800') may be opened under the receipt major/sub-major heads, wherever it has not been provided. Inter alia the following subheads may be opened under this minor head:

(i) Leave Salary Contributions

(ii) Sale proceeds of dead-stock, waste paper and other articles, the cost of which was met from office expenses.

"The minor head 'Receipts Awaiting Transfer to other Minor Heads' (RAT) (Code '500') may be opened wherever necessary under the functional major/sub-major heads in the Section Receipts Heads (Revenue Account) irrespective of whether the receipt would be subsequently transferred to the Capital Section or the Public Account. The transactions will be transferred to the final head of account by affording minus credit to the transitory head.

2.4 In addition to the minor heads prescribed under the major head "1601, Grants-in-Aid from Central Government", new minor heads, corresponding to programme minor heads in the Section "Expenditure Heads (Revenue Account)" to which the assistance from Central Government relates, may be opened in the same manner as indicated in Direction No.3.9 below.

3 Expenditure Heads (Revenue Account)

3.1 The following minor heads, even where not specifically prescribed may be opened below the major/sub-major heads, wherever necessary.

(a) "Direction and Administration"(Code'001') (being placed as the first minor head)

(b) "Other Expenditure" (code '800') (being placed as the last minor head)

Where there is a separate establishment expenditure for "monitoring evaluation and statistics," the expenditure on such establishment may be distinctly recorded in accounts under a sub-head under "Direction and Administration" or other appropriate minor head as the case may be .

(c) Assistance to Public Sector and other undertakings (Code '190').

(d) Assistance to local bodies and Municipalities/Municipal Corporation (Code '191')

(e) Assistance to Other Non-Government Institutions (Code '192')

(f) Assistance to Co-operatives (Code '195')

Note:- The minor head "Direction and Administration" when required to be operated in irrigation, Roads and Bridges, Public Health etc. Division working on P.W.D. pattern will record expenditure on Designs, Architecture, stores control etc." for which distinct sub head may be opened.

Normally, the executing/agent Department incurring the expenditure, on receipt of approval/authorization etc. from the Functional Ministry/ Department will directly operate the Budget head of the latter and not debit the expenditure to 'PAO Suspense' or 'CSSA' as the case may be. If for any reason, it is not possible to follow this procedure, the expenditure incurred on behalf of other service department, will initially be debited in the budget grant of the executing department under a new minor head 'Expenditure Awaiting Transfer to other Heads/Departments' (EAT), (Code '502'). This minor head may be opened wherever necessary under the functional major/sub-major heads of the Department in the Section 'Expenditure Heads (Revenue Account)' irrespective of whether the expenditure would be subsequently transferred to the Capital Section or the Public Account of the Department accounting for the transaction or the functional major head of the other Department on whose behalf the expenditure is incurred. On receipt of necessary details the transaction will be transferred to the relevant final heads of account in the books by making necessary adjustments in accounts. In case this minor head is operated for settling interdepartmental

transactions, the same may be cleared on receipt of the amount from the other Department by affording minus debit to the transitory head during the same financial year in which the transaction has appeared in account. This minor head may also be

operated to accommodate expenditure on a new scheme pending opening of a new minor head therefor or for the transactions which are presently being classified under 'Unclassified Suspense' and transactions booked under 'Vouchers Suspense' wherever the vouchers are found wanting or are not readily susceptible of classification.

3.2 The minor head "International Co-operation" (code '798') may be opened under the functional major/sub-major heads wherever necessary, to record the contributions to the international organizations related to specific functions (e.g. United Nations Children's Emergency Fund (UNICEF), World Health Organization (WHO), International Labour Organization (ILO), etc.). A suitable sub head indicating the name of the conference/meeting arranged by a Ministry/Department may be opened under this minor head wherever the expenditure thereon is not expected to justify opening of a separate minor head. Where, however, the expenditure is estimated in a year is substantial (i.e. expected to be Rs. 1 crore or more), a minor head titled "International Conference/Meeting" (code '790') may be opened below the functional major/sub-major head concerned. See also Note (I) below the major head "3605 - Technical and Economic Co-operation with other Countries".

3.3 If necessary the minor head with nomenclature "Irrecoverable Loans Written Off (code '792') may be opened under the various functional major/sub-major heads depending upon the purposes for which the loans or advances were granted. Where however, the purpose cannot be identified with any functional major head the amount written off should be adjusted under the minor head "Irrecoverable loans written off (code '795') below the major head "2075 -Miscellaneous General Services". "Loans to State Govt. written off" may be adjusted under a distinct sub-head of the same nomenclature below the minor head "Irrecoverable loans written off" under the major head '2075'.

3.4 The minor head "Transfer to Reserve Funds/Deposits Accounts (code 797) may be opened wherever necessary under the functional major/sub major heads in the Section Expenditure Heads (Revenue Account). Under this minor head 'Transfer to specific Reserve Funds or Deposits Accounts will appear as a distinct sub-head with nomenclature "Transfer to.....(Name of the Reserve Fund /Deposit Account) with a

detailed head 'Inter-Account Transfer'. The actual Expenditure will be debited to the relevant programme minor head under the functional major head in the Revenue Section, Capital Section or Loan Section depending upon whether the expenditure is of a revenue, capital or loan nature. Amounts financed from the Reserve Fund/Deposit Accounts in these cases will be shown as a deduct entry under minor heads 'Deduct - Amount met from.....(Name of the Reserve Fund/Deposit Account) with separate code say '902', etc., under the functional major/sub-major head in the revenue, Capital or Loan Section where under the actual expenditure stands debited.

3.5 Whenever expenditure is recorded initially under a minor head below a major head, and either the whole or a portion of it is recoverable by debit to another minor head under the same or a different major head, the amount recovered is to be recorded under a distinct sub-head "Deduct amount transferred to.....(name of minor/major head) for this purpose.

3.6 The minor head "Suspense" (code '799') may be opened wherever necessary, only under those major heads, where expenditure on 'works' is involved, and where the public works System of accounts is adopted keeping in view the provisions of para 13.1.1 of the C.P.W.A. Code or similar provisions of States Works Accounts Codes/Manuals. This minor head will have the following sub-heads, viz (a) Stock (b) Miscellaneous works Advances and (c) Work Shop Suspense.

3.7 In respect of the departments, the accounts of which follow the public works System of Accounts, the minor head "Machinery and Equipment" (code '052') wherever provided will record expenditure on common tools and plant acquired by the Divisions for executing works of a revenue or capital nature, and will have suitable sub-heads like "New Supplies", "Repairs and Carriage" etc.

3.8 "Tribal Area Sub-plan" (Codes '796') "Special Component Plan for Scheduled Castes" (Code '789') may be opened as minor head below the functional major/sub-major heads whenever necessary.

3.9 In addition to minor heads codified below the major heads "3601. Grants-in-aid to State Governments" and "3602-Grants-in-Aid to Union Territory Governments", new minor head (s) may be opened corresponding to the programme minor heads in the Section "Expenditure Heads (Revenue Account)" to which the assistance can be related. For this purpose, the nomenclature of the minor head may indicate the function as per sub-major head or as per major head, in the absence of a sub-major head, on the revenue expenditure side followed by the programme minor head. For example "Adult Education – Rural Functional Literacy Programmes", "Crop Husbandry - Agricultural Engineering", "Consumer Industries - Textiles" etc. When the nomenclature of the sub-major head does not give an indication of the concerned function the nomenclature of the minor head will also indicate the name of the major head also within brackets after the sub-major head. For example "General (Medical & Public Health) - Health Statistics and Evaluation", "General (Nutrition) - Diet Surveys and Nutrition Planning" etc. Where it is not possible to identify the assistance with any programme distinctly, the minor head will indicate the relevant sub major/major head as above followed by the words "Other Grants", e.g. "General (Education) - Other Grants", "Crop Husbandry - Other Grants", etc. When the nomenclature of a new minor head to be opened cannot be fitted in any of the above pattern, advice of the C.G.A. should be sought. Please refer also to direction 6.5 for illustrations.

3.10 Recoveries of overpayments whether made in cash or by short drawal from a bill, during the same financial year in which such overpayments were made, shall be recorded as reduction of expenditure under the concerned Service Head. Recoveries of overpayments pertaining to previous year(s) shall be recorded under distinct minor head 'Deduct- Recoveries of Overpayments' (code-911) below the concerned major/sub-major head in the Appropriation Accounts. Refund of unspent balance of grant/contribution during the same financial year shall be recorded as reduction of expenditure under the concerned Grant-in aid major/sub-major head. However, refund of unspent balance of grant/contribution in subsequent year(s) that are initially charged to major head "3605-Technical and Economic co-operation with other countries etc." shall be adjusted under a distinct minor head 'Deduct Recoveries of unspent balance'

(Code-'912') below that major head. Similarly, refund of unspent balance of grants-in-aid by State/U.T. Government in subsequent year(s) shall be adjusted under a separate minor head 'Deduct -Recovery of unspent balance of grant-in-aid from State/U.T, Governments' (Code-'913') below the major head -"3601 Grants-in-aid to State Governments" or "3602-Grants-in-aid to Union Territory Governments" as the case may be.

Note: - The investments made by Govt. of India in Nationalized Banks and subsequently being written down to adjust the losses incurred by banks, may be shown as 'Deduct Recoveries' below the line in the Capital Section.

4 Expenditure Heads (Capital Account)

4.1 The following minor heads even where not specifically prescribed may be opened below the major/sub-major head wherever necessary.

(a) "Direction and Administration"(code"001")

(b) "Other Expenditure" (code"800")

4.2 The minor head 'Investments in Public Sector and Other Undertakings' (code 190) for investment in equity shares etc. may be opened wherever necessary if not specifically provided below the functional major/sub major heads of Expenditure Heads (Capital Account). The name of Public Sector and Other Undertaking will appear as a sub-head below this minor head. 'Investments in Cooperatives' (code 195) depending upon the function of the cooperatives, could be opened as a minor head even if not specifically provided below the functional major/ sub major heads wherever necessary e.g. 'Dairy Cooperatives' could be opened below 'MH 4404 Capital Outlay on Dairy Development' and 'Labour Cooperatives' below 'MH 4250 Capital Outlay on other Social Services'

respectively. Each cooperative society will be a distinct subhead below the above minor head.

Investments in the form of debentures should however be recorded under the relevant major head in section F-"Loans and Advances."

4.3 "Deduct-Receipts and Recoveries on Capital Account" may be opened, wherever necessary, as a sub head below the relevant minor heads under the various capital major/sub-major heads where from the expenditure was initially incurred. Where such receipts and recoveries on capital account are not identifiable with any programme minor head, the same may be adjusted in accounts as a sub-head under the minor head "Other Expenditure", (Code '800') under the concerned major/sub-major head.

As an exception, recoveries (sale proceeds etc.) relating to schemes of Government trading, where expenditure on bulk purchase and distribution of certain commodities is required to be shown in Capital Section of accounts, may be shown under a distinct minor head "Deduct-Receipts and Recoveries on capital account" (Code '901') to be opened below the concerned major head.

4.4 The provisions in the directions 3.4, 3.6, and 3.8 apply to 'Expenditure Heads (Capital Account)' also. Please refer to direction 6.4 for illustrations.

4.5 Expenditure of a capital nature which is met from Reserve Funds/Deposit Accounts will be reflected under the relevant programme minor heads. Adjustment of expenditure against the Reserve Funds/Deposit Accounts will be shown as a deduct entry under the minor head 'Deduct amount met from.....(Name of the Reserve Fund/Deposit Account) with code numbers 902 etc. under the functional major/sub-major head in the manner indicated in para 3.4.

5 Departmentally run Commercial Undertakings and State Trading Schemes

5.1 For departmentally run commercial undertakings and state trading schemes declared as commercial, a distinct minor head (code '201' to '300') for each or a group of similar such undertakings or scheme as may be found convenient may be opened under the appropriate functional receipt/revenue expenditure (working expenses) /capital expenditure respectively. Revenue receipts from departmental Commercial Undertakings and State Trading Schemes declared Commercial may be recorded under suitable sub-head as "Receipts from sales", 'Other Receipts' under the minor head concerned.

Working expenses or revenue expenditure may be recorded under suitable sub-heads such as "Management", "Operation and Maintenance", "Renewals & Replacements", "Machinery and Equipments", "Other Expenditure", "Interest on Capital", "Suspense", 'Contributions to funds' with suitable detailed heads thereunder.

5.2 For State Trading Schemes not declared as commercial, distinct sub-heads for each or a group of similar such schemes as may be found convenient, may be opened under the relevant programme minor head below the appropriate revenue functional receipt/expenditure major/sub-major heads. If, however, it is decided to meet the expenditure on such trading scheme from capital, distinct sub-heads for each or a group of similar such schemes may be opened under the relevant minor head below the functional Capital major/sub-major head. The receipts from such schemes will, however, be treated as reduction of Capital Expenditure under the relevant sub-heads. Where, however, it is not possible to identify the sub-heads, these receipts may be adjusted under a minor head with

the nomenclature "Deduct -Receipts & Recoveries on Capital Account" (code'901').

5.3 In the case State Trading Schemes with revolving funds from an advance to be credited to a personal ledger account within the major head the additional sub-heads/detail heads (as the case may be) "Advances" and "Suspense" (Personal Deposits) may be opened.

6 Loans and Advances

6.1 The minor heads 'Loans to Public Sector and Other Undertakings' (code 190), 'Loans to Local Bodies and Municipalities/Municipal Corporations' (code 191) 'Loans to Trading and other Non-Government Institutions' (code 192) and 'Loans to Voluntary organizations' (code 193) may be opened wherever necessary, if not specifically provided below functional major sub major heads in the Loan Section. Each 'Public Sector and Other Undertaking', 'Local Body', 'Municipality/ Municipal Corporation', 'Voluntary Organization' etc. will be a distinct sub-head below the respective minor heads. For cases not covered under the above minor heads, sub-heads may be opened under the relevant programme minor heads to indicate the schemes for which the loans are granted. The institution/organization(s) etc. to which loans are granted under each scheme will appear as detailed heads under the subheads concerned.

"Loans to Co-operatives" depending upon the function of Co-operatives could be opened as a minor head with code No. '195' even where not specifically prescribed below the functional Major/Sub-major Heads wherever necessary e.g. "Loans to Fishermen's Cooperatives" could be opened below the Major Head "6405—Loans for

Fisheries" and "Loans to Labour Co-operatives" below the Major Head "6250—Loans for other Social Services".

6.2 The minor head "Other Loans" (code '800') wherever not specifically prescribed may be opened below the major/ sub-major heads in the sector "F-Loans & Advance" wherever necessary.

6.3 The directions contained in para 3.6 and 3.8 apply mutatis mutandis to functional major/sub major heads in the sector "F - Loans and Advances", wherever necessary.

6.4 Expenditure of a loan nature which is met from Reserve Fund/Deposit Accounts will be reflected under the relevant programme minor head. Adjustment of expenditure against the Reserve Fund/Deposit Accounts will be shown as a deduct entry under the minor head 'Deduct amount met from.....(Name of the Reserve Fund/Deposit Account) with code number 902 etc. under the functional major/sub-major head in the manner indicated in para 3.4.

6.5 In addition to minor heads codified below the major head "6004 - Loans and Advances from Central Government", "7601 - Loans and Advances to State Governments" and "7602 - Loans and Advances to Union Territories' Governments", new minor head (s) may be opened under them, corresponding to the programme in the section "Expenditure Heads (Revenue Account)", or "Expenditure Heads (Capital Account)" or "F-Loans and Advances", depending upon the section under which the loan is intended to be utilized by the borrowing Government

For this purpose, the nomenclature of the minor head may indicate the function as per the relevant sub-major head or as per major head in the absence of sub-major head(s) in the relevant section, followed by the programme minor head e.g.

(i) Under Section - "Expenditure Heads (Revenue Account)". For exhibiting grant assistance for construction of affiliated colleges, nomenclature of the minor head will be "University and Higher Education - Assistance to non- Government Colleges and Institutes".

(ii) Under Section - "Expenditure Heads (Capital Account)". For exhibiting assistance for purposes of investment in State Apex Societies of Handlooms", nomenclature of the minor head will be "Capital Outlay on Village and Small Industries - Handloom Industries".

(iii) Under "F - Loans and Advances".

For exhibiting loans for construction of hostels of affiliated colleges, nomenclature of the minor head will be "Loans for Education, Sports, Art and Culture - General Education -University and Higher Education". When the nomenclature of the sub major head does not give an indication of the concerned function, the nomenclature of the minor head shall indicate the major heads also in bracket after the sub-major head e.g. "General - (Education) - Scholarships", "General -(Urban Development) - Assistance to local bodies/ corporations/Urban Development Authorities/Town Improvement Boards etc.". Where it is not possible to identify the loan with any distinct programme head, the minor head will indicate the relevant sub major/major head as above, followed by the words "Other Loans" e.g. "Special Education - Other Loans", "General (Education) - Other Loans", "Crop Husbandry -Other Loans" etc.

7 Public Account

7.1 Except in respect of certain cases, where "Reserve Funds" have been specifically provided for as distinct minor heads in the major heads falling in the sector "J. Reserve Funds", normally 'Reserve Funds' should be opened as sub-heads under the various minor heads below the major heads in this Sector, whenever 'Reserve Funds' are required to be opened as sub-heads, necessary approval of the Controller General of Accounts should be obtained, who will consult the Comptroller & Auditor General of India for the purpose.

However, in some exceptional cases like "Depreciation/Renewal Reserve Funds of Government Commercial Undertakings" etc., where creation of a Reserve Fund is obligatory under statutes or rules, the heads may be opened as sub-heads, without prior approval from the C.G.A., but the fact of opening such heads should be brought to the notice of the Controller General of Accounts and Budget Division of the Ministry of Finance for information.

Whenever such Reserve Funds or parts thereof are invested, the investment account will appear as a distinct sub-head, below the sub-head relating to the Fund.

7.2 Minor Heads in Public Account, which do not find place in the List of Major and Minor Heads of Account but are appearing in the Finance Accounts of the Union States upto the end of 1986-87 would continue to be operated under the corresponding revised Major Heads from 1987-88 onwards till the balances are liquidated.

8 Coding Pattern

Major Head

A Four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head or Revenue Expenditure Head, or Capital Expenditure Head or Loan Head. If the first digit is '0' or '1' the Head of Account will represent Revenue Receipt, '2' or '3' will represent Revenue Expenditure, '4' or '5' – Capital Expenditure, '6' or '7' Loan head, (4000 for Capital Receipt) and '8' will represent Contingency Fund and Public Account.

Adding 2 to the first digit of the Revenue Receipt will give the number allotted to corresponding Revenue Expenditure Head, adding another 2 - the Capital Expenditure Head and another 2 - the Loan Head of Account, for Example:

0401 Represents the Receipt Head for crop husbandry

2401 the Revenue Expenditure Head for crop husbandry

4401 Capital outlay on crop husbandry

6401 Loans for crop husbandry

Such a pattern is however not relevant for those departments which are not operating capital/loan heads of accounts, e.g. Department of Supply. In a few cases, however, where Receipt/Expenditure is not heavy, certain Major Heads have been combined under a single number, the Major Heads themselves forming sub-Major Heads under that number.

Sub-Major Head

A two digit code has been allotted, the code starting from '01' under each Major head. Where no sub major head exists it is allotted a code '00'. Nomenclature 'General' has been allotted code '80' so that even after further sub-major heads are introduced the code for 'General' will continue to remain the last one.

Minor Heads

These have been allotted a three digit code, the codes starting from '001' under each Sub-Major/Major Head (where there is no Sub Major Head). Codes from '001' to '100' and few codes '750' to '900' have been reserved for certain standard Minor Heads. For example, Code '001' always represents Direction and Administration. Non Standard Minor Heads have been allotted Codes from '101' in the Revenue Expenditure series and '201' in the Capital and Loan series, where the description under capital/loan is the

same as in the Revenue Expenditure Section, the code number for the Minor Head is the same as the one allotted in the Revenue Expenditure Section. Code numbers from '900' are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The Code for 'Other Expenditure' is '800' while the codes for other grants/other schemes etc. where minor head 'Other Expenditure' also exists is kept as '600'. This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

The coding pattern for Minor Heads has been designed in such a way that in respect of certain Minor Heads having a common nomenclature under various Major/Sub-major Heads, as far as possible, the same three digit code is adopted, a few illustrative cases are given below. Computer Cell of the C.GA.'s organization should be consulted before any new code is allotted or existing code (at whatever level) is altered.

Standard 3-digit code Common nomenclature

001 Direction & Administration

003 Training

004 Research/Research Development

005 Investigation

050 Land

051 Construction

052 Machinery & Equipment

150 Assistance to I.C.A.R

190 Assistance to Public Sector and other undertakings

501 Services and service fees

791 Loss by exchange/Gain by exchange

792 Irrecoverable Loans written off

793 Special central assistance for scheduled castes
component plan

794 Special central assistance for Tribal sub plan

796 Tribal area sub plan

797 Transfer to/From reserve funds and Deposit Accounts

798 International Cooperation

799 Suspense

800 Other Receipts/Other Deposits/ Other Loans/Other
Expenditure

Sub Head and Below

At the centre, the Sub Head represents schemes, the detailed head - Sub-Schemes and the Object Head, the Objects (e.g. Pay, DA, HRA, Rewards, Gratuity, etc.) on which the expenditure is incurred. Each of these level has been allotted a two digit code. Where it is not feasible to break up the objects of expenditure into such details, the codes provided for aggregates of certain items may be used instead for computer processing. For example, where it is not possible to indicate Pay, DA, HRA, CCA etc. separately, the code for salaries may be used for representing the aggregate of these items.

ANNEXURE - IV
LIST OF OBJECT HEADS

Code No.	OBJECT HEAD
01	Salaries
02	Wages
03	Dearness Allowances
04	Travel Expenses
05	Office Expenses
06	Rent, Rates and Taxes
07	Publications
08	Advertising and Publicity
09	Grants-in-Aid
10	Contributions
11	Subsidies
12	Scholarships and Stipends
13	Hospitality/Entertainment Expenses
14	Sumptuary Allowances
15	Secret Services Expenditure
16	Major Works
17	Minor Works
18	Maintenance
19	Machinery and Equipment
20	Tools and Plant
21	Motor Vehicle
22	Investments
23	Loans
24	Materials And Supplies
25	Interest
26	Dividends
27	Pensions
28	Gratuities
29	Depreciation
30	Inter Account Transfers
31	Write off Loans/Losses
32	Suspense
33	Professional and Special Services
34	Other Charges
35	Royalty

Code No.	OBJECT HEAD
36	International Programmes
37	Payments out of Discretionary Grants
38	Deputation/Travel Abroad of Scientists
39	Rewards
41	Discounts
42	Commitment Charges
43	Cost of Ration
44	Arms and Ammunition
45	P.O.L.
46	Clothing, Tentage and Store
47	Stores and Equipment
48	Foreign Travel Allowances
49	Festival Advances
50	Advances
51	Compensation
52	Gifts
53	Reserves
54	Expenses of Conduct Tours
55	Fees to Staff Artist
56	Feeding and Cash Doles
57	Purchase of Food Grains
58	Central State Transfer of Resources
59	Prizes and Awards
60	T.A. D.A.to Non Official Members
61	Refunds
62	National Value of Gifts Received
63	Customs Duty
64	Lands
65	Buildings
66	Proficiency & Special Services
67	Medical Reimbursement
68	Election Expenditure
69	Contractual Service
70	Leave Travel Concession
71	MRC to Pensioners
72	Aid to Poor Accused
73	Aid to Indigent Persons

Code No.	OBJECT HEAD
74	Special Comp Plan for SC
75	Conveyance Allowance
76	Unemployment Allowance
77	Deduct Recoveries
78	Deduct Recoveries (Suspense)
79	Ex-Gratia
80	Lump Sum Provision
81	Court Fee
82	Legal Camps
83	Water Charges
84	Legal Fee to Counsels
85	Research and Development
86	Training
87	Honorarium
88	Computerisation (IT)
89	Miscellaneous
90	Rebate on Khadi
91	Recoveries
92	Energy Charges
93	Uniform/Liveries
94	Fellowship
95	Internship
96	Work Figure
97	Development of Farm
98	Furniture
99	Purchases

BUDGET-INSTRUCTIONS
MOST IMMEDIATE/DATE BOUND

No. 2/5/2010-1B&C

From

Financial Commissioner & Principal Secy. to Govt.,
Haryana, Finance Department.

To

1. All the Head of Departments, Commissioner of Divisions,
and Deputy Commissioners in the Haryana State.
2. Registrar, Punjab & Haryana High Court, Chandigarh.

Dated, Chandigarh, the 16th July, 2010.

Subject : Preparation of Budget Estimates for the year 2011-2012 — Instructions regarding.

Sir,

As you are aware, all the departments are required to submit various returns every year to the Finance Department for the finalization of Budget Estimates for the next year. Though the comprehensive instructions for preparing these returns are contained in Chapters 3,4 and 5 of the Budget Manual, yet some additional instructions are issued on the subject by the Finance Department every year. It has been observed that some Departments do not adhere to these instructions strictly while framing Budget Estimates leading to unwanted correspondence and delay. You are, therefore, requested to instruct the concerned officials of your organization to keep these guidelines also in view besides the provisions contained in the Budget Manual particularly to the above stated provisions while preparing the Budget Estimates for the year 2011-2012.

2. Attention is particularly invited to the submission of modified form B.M.2 (enclosed as Annexure-I) which should contain the following information :-

- (a) Original estimates of the current year 2010-2011.
- (b) Accounts of the year 2008-2009.
- (c) Actuals of previous year 2009-2010 for the last 6 months.
- (d) Actuals of current year 2010-2011 for the first 6 months.
- (e) Revised Estimates of expenditure for the year 2010-2011 proposed by Head of Departments.
- (f) Budget Estimates for the year 2011-2012 proposed by Head of Departments.
- (g) Remarks.

INFORMATION NOT IN ABOVE FORMAT IS LIABLE TO BE RETURNED. Further, the summary of Minor Heads with the proposal of Budget Estimates 2011-2012 is also needed. **ANY SIGNIFICANT VARIATION MAY PLEASE BE EXPLAINED IN THE REMARKS COLUMN.**

B.M. FORM 10

3. Information in B.M.Form 10, enclosed at Annexure-II regarding Pay, DA, Medical Allowances etc., be supplied alongwith the Budget Estimates for the year 2011-2012 to enable

the Finance Department to assess the normal increase on account of annual increments and also on account of specific items leading to increase in contingencies. In the absence of such information, no increase would normally be provided for.

POL

4. The number of vehicles (petrol/diesel driven) in existence and number of vehicles likely to be condemned/replaced during the year 2011-2012 should be indicated separately, while demanding the provision for POL.

5. With regard to the preparation of Budget Estimates 2011-2012, following further clarifications are hereby made for the benefit of all concerned:-

- (i) It is mandatory for the State Government to seek advice of the Accountant General (A&E), Haryana in the matter of opening of new Sub Heads (New Scheme). It is, therefore, reiterated that no new Sub Head (scheme), (both in the Plan and Non Plan budget) will be included until it is approved by the Accountant General (A&E), Haryana. Departments are advised to obtain prior approval of the Accountant General (A&E), through Finance Department, if any new scheme is to be added in the Budget Estimates, 2011-2012.
- (ii) No object head can be opened without the consent of Accountant General (A&E), Haryana. A list of standardized object heads alongwith their code numbers, as approved by the CAG of India, is enclosed (Annexure-III). Both Plan and Non Plan budget documents will be prepared according to these object Heads with their standardised code numbering 01 to 99. All the departments are requested to restrict their budgetary proposals within these object heads without insisting upon any other object head beyond this list.
- (iii) It has been observed that various departments keep sending proposals for the purchase of motor vehicles during the year without any budget provision for the purpose. All head of departments are requested to make specific budget provisions under object head "motor vehicles" if they intend to purchase any new vehicle or replace old vehicles during 2011-2012 otherwise, no proposal for the purchase of vehicles will be entertained by the Finance Department. It is also clarified that all expenditure relating to vehicles i.e. maintenance, repair, purchase, replacement etc. will be included under the object head "motor vehicles".
- (iv) The Comptroller and Auditor General of India has desired that all expenditure on account of accommodation, transport/DA etc. of Ministers/Officers on travel abroad should be sanctioned and drawn distinctly under the object head "foreign travel allowance". It is, therefore, requested that distinct provision for this purpose be made, if required, in the budget proposal for the year 2011-2012 under object head "48-foreign travel allowances".
- (v) It has been observed that some of the Plan scheme memoranda does not contain the requirements outlined in the standard format prescribed by the Finance Department (Annexure-IV). Rather departments repeat the wording of previous year mainly changing the years only. It is requested that explanatory memoranda to all the plan schemes must be prepared giving full details, including source of funding, upto-date achievements, financial and physical targets for the year, quantum of Central Share or External Aid, as the case may be, as outlined in Annexure-IV.

- (vi) Attention is also invited to Finance Department instructions bearing No. 2/1/2008-5B&C dated 4th February, 2008. It has been decided that all the Plan Schemes for Revised Estimates 2010-2011 and Budget Estimates 2011-2012 which are exclusively meant for SCSP Component and covered under Plan Ceiling should continue to be reflected under specific Minor Head 789-Special Component Plan for Scheduled Castes for State Plan Schemes or 793-Special Central Assistance for Scheduled Castes Component for central Plan Scheme. Further the said instructions be followed mutatis-mutandis in the Revised Estimates 2010-2011 and Budget Estimates 2011-2012 as well.

ECONOMY IN EXPENDITURE/GUIDELINES

6. Instructions issued from time to time regarding economy in expenditure must be kept in view.

BUDGET CALENDAR

- (ii) Budget Calendar for the preparation of Budget Estimates for the financial year 2011-2012 is enclosed (Annexure-V). **IT MAY PLEASE BE NOTED THAT THE FINANCE DEPARTMENT WILL NOT BE ABLE TO ENTERTAIN ANY BUDGET PROPOSAL THAT IS RECEIVED AFTER THE SPECIFIED DATES OR THAT IS NOT OTHERWISE IN ACCORDANCE WITH THESE INSTRUCTIONS. IN SUCH CASES THE BUDGET PROPOSALS WOULD BE FINALISED BY THE FINANCE DEPARTMENT ACCORDING TO ITS OWN BEST JUDGEMENT.**

ANNEXURE - IV

MEMORANDUM EXPLANATORY OF THE PLAN SCHEMES

1. Plan Head _____
2. Name of the Scheme _____
3. 17 digit code No. _____
4. Description _____ Explanatory memorandum should contain the following information/details :-
 - (a) When the Scheme was started ?
 - (b) Financing pattern of the scheme (SP, CSS, CSP) or EAP.
 - (c) Aims and Objects of the scheme from its initiation and its performance.
 - (d) Targets achieved so far.
 - (e) Financial and physical targets for the year 2011-2012.
 - (f) Quantum of funds likely to be borne by Government of India or by any other external agency.
 - (g) Benefit of the scheme and reasons for continuation of the scheme during the year 2011-2012.

ANNEXURE - V

SCHEDULE OF DATES FOR THE SUBMISSION OF RETURNS TO THE FINANCE DEPARTMENT IN CONNECTION WITH THE PREPARATION OF THE BUDGET ESTIMATES, 2011-2012.

2. Ordinary Budget

(a) Receipts Estimates- (Receipt Budget Material)

(i)	Other than Land Revenue, Irrigation and civil works by	5th October, 2010
(ii)	Land Revenue by	25 th October, 2010
(iii)	Irrigation by	4 th November, 2010
(iv)	Civil works by	22 nd November, 2010
(v)	Final Receipts Estimates in respect of Land Revenue, State Excise Duties, Stamps Interest, Irrigation and Extraordinary Receipt by	4th January, 2011
(b)	Expenditure Estimates (Permanent Budget Material)	From 15 th October, 2010 to 4 th November, 2010

II. Schedule of New Expenditure

A - NON-PLAN - 2011-2012

- (c) Technically New Schemes - (Material for continued SNEs) 27th August, 2010
(d) Proposals for New Schemes _____ 30th September, 2010.

B-PLAN- 2011-2012

(i)	Discussion with the Planning Commission to be arranged by the Planning Department by	1st week of December, 2010
(ii)	Revised Schedule in Forms B.M.2 and Memoranda, where necessary on the basis of the discussion with the Planning Commission to be supplied to the Finance Department.	within one week from the discussion with the Planning Commission

III. Statement of Excesses and Surrenders

	Statement of Excesses and Surrenders to be supplied to the Finance Department by the Head of Department by	1 st December, 2010
--	--	--------------------------------

APPENDIX 'A'

FORM B.M.1

Major head	Minor Head	Sub Head	Detailed Head	Actuals for (Rs) previous year	Sanctioned estimate for (Rs) Current year	Modified grant for (Rs) Current year	Budget estimate for next year	Disbursing officer	Controlling officer	Head of Department

Paragraphs- 3.2,3.5,3.6, 4.5,4.6,4.7,4.8,4.11,5.11, (ii)(a) and Appendix H of Budget Manual

Form B.M.- 2

Major Head	Budget 2010-11	Accounts 2008-2009	Actuals of previous year 2009- 2010 for last 6 months	Actuals of current year 2010-2011 for first 6 months	Revised estimate 2010-2011 proposed by Head of Deptt.	Budget estimate 2011-2012 proposed by Head of Deptt.	remarks
Sub Major Head							
Standard Object of Expenditure							
Salaries							
D.A							
Leave Travel Concessions							
Medical Allowance							
Stipend/Scholarship							
Travel Expenses							
POL							
Material and Supplies							
Rent Rate and taxes							
Wages							
Motor Vehicle							
Grant-in-aid							
Foreign Allowance							
Other Charges							
Pthers (PI specify as selected from annexure-VI according to requirement)							
Total							

FORM B.M. 10

Nominal Roll for the period-----

	Sr.No		
	Post/ designation		
	Total no of sanctioned post		
	Filled		3
	vacant		
	Pay scale/pay band		
	Basic Pay		
	Dearness par		
	rate of increment		
	Special Pay if any		
	Total Pay		
	HRA		
	Fixed Medical allowance		
	Medical reimbursement		
	Dearness Allowance		
	LTC		
	Any other		
	Total Prov. For the year		
	Remark		

CHAPTER – XV

OFFICE BUSINESS

Part-I General

15.1. Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference.

Introduction

15.2 Long letters and reports are to be divided into numbered paragraphs; and if these are of great length a brief marginal abstract of each paragraph may usefully be added.

Numbering of Paragraphs and marginal references.

15.3 A group of documents relating to one subject is called a “case”. A group of cases referring to one head or division of work will be collected in a “file”.

Definition of ‘cases’ and ‘files’

15.4 On the top of each case will be kept a title page (Universal Form No. 57), on which the number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary.

Title page of case (Form No. 57).

15.5 The files may be as various as the requirements of each office necessitate. Documents which do not belong to any particular case may be placed in a File designated “Miscellaneous”.

Files.

15.6 A register of cases will be kept (Form No. FDC 44) with a series of numbers. These numbers and the name of the file, if any, will be entered on the title page referred to paragraph 15.4.

Case register (Form No. 44).

15.7 To facilitate the keeping of each case complete in itself, no two subjects, should as a rule, be included in one letter or docket.

No two subjects to be included in one letter or docket.

15.8 Government, Principal Chief Conservator / Chief Conservator / Conservators and Accounts Department’s general orders and circulars will be filed separately, according to number and date in a “Circular file.” If they are received in duplicate, one copy will be placed in the case to which the subject matter relates. If

Government and Account Deptt., general orders and circulars.

only one copy has been received and it has special reference to any case, a copy will be made and placed in the concerned case.

15.9 (i) In each office a register of books (Form F.D.C. 45) must be kept. The current number of the register and the date of the receipt should be entered on each copy. The column of "Remarks" is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialed by the officer to whose office the books belong.

(ii) A separate register for maps will also be kept in the above form. Maps of prohibited category will be entered separately and kept in safe custody. They will be specially checked at frequent intervals and particularly at the time of office inspection.

15.10. All accounts, books, maps, records and papers of a Forest Office are Government property, and the officer in whose charge they are, will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded.

15.11. No civil suit can be instituted or defended on behalf of Government by any officer without the sanction of the competent authority and full compliance with the rules contained in Part III of the Punjab Law Departmental Manual.

15.12. Divisional Forest Officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case, and the sanction of the Government/Principal Chief Conservator/Chief Conservator/Conservator must be obtained before a Pleader can be retained for the prosecution of any case. Ordinarily Divisional Forest Officers are empowered under the provisions of Chapter IX of the Indian Forest Act of 1927 to start criminal proceedings of Forest offences.

No criminal prosecution must be taken up by any Range Officer or other subordinate without the written sanction of the Divisional Forest Officer.

15.13. Divisional Forest Officer must obtain the services of the District Attorney in all prosecutions affecting the Forest Department through the Legal Remembrancer,

Register of
books and
maps (Form
No. 45)

All office
records are
Government
property.

Civil Suits

Criminal
cases..

Haryana after referring the case to him through the Principal Chief Conservator of Forests, unless the case is so petty or so clear that the assistance of the District Attorney is manifestly not required.

15.14. Divisional Forest Officers are forbidden to file an application for a revision or for an appeal in any forest offence case without previously obtaining the orders of their Conservators on the subject.

Important forest criminal cases are often lost on appeal simply because the Forest Department is not properly represented in the appellate court. Divisional forest Officers should, therefore, arrange, in consultation with the District Attorney, that due notice is given to them when an appeal is lodged, so as to enable them to make proper arrangements to represent the department at the hearing of the appeal.

15.15. The following is list of the Reports and Returns to be submitted by Divisional Forest Officers, Conservators and Chief Conservator of Forests, Haryana, as it stands at present. This will be kept up to date according to orders received from time to time.

List of reports and returns.

S.N	Name of report or return	Date submission of D.F.O.	Date submission of Conservator	Date submission of Chief Conservator of Forests	To whom submitted
1	2	3	4	5	6
Fortnightly					
1	Fortnightly progress report of plantation work	5 th , 20 th of every month	--	--	--
2	Press Note for submission of Chief Minister for publication.	1 st & 16 th of every Month	5 th & 20 th	10 th & 25 th of every Month	Director, Public Relations. Haryana
Monthly					
1	Accountant General's Objection statement.	Within a Fortnight after receipt to be returned through Conservator	Within a Fortnight after receipt	Within a Fortnight After receipt	Accountant General, Haryana.
2	Actuals of Revenue & Expenditure	5 th of each month	5 th of each month	5 th of each month	"

3	Monthly abstract of Contractors and Disbursers ledger (Form 13)	"	"	"	"
4	Taxes realised under various heads	1 st of each month	"	"	"
5	Explanation of variation under head P-Loans and advances	"	"	10 th of each month	Secretary, Finance Department Haryana
6	Delay in payment to suppliers	"	"	"	"
7	Expeditions disposal of pending pension cases	"	"	10 th of every month	Secretary to Government Haryana, Forest Deptt. (4 copies)
8	Purchasers work	5 th of every month	"	"	"
9	Report in respect of special work done in Plan Scheme	"	10 th of every month	"	"
10	Progress report of Plan Scheme on Proforma I, II & III	"	"	15 th of every month	"
11	Report regarding Normal Activities	1 st of every month	5 th of every month	"	"
12	Report about Govt. servants under suspension for more than 18 months	"	"	10 th of every month	Secretary to Government Haryana, Forest Deptt.as well as Vigilance Department
13	Detection of corruption	"	"	"	"
14	Expeditions disposal of cases of Govt. employees under suspension	"	"	"	Secretary to Government Haryana, Forest Department
15	Scheduled castes and Backward classes employed in Govt. service	"	"	"	Director, Social Welfare Scheduled Caste, Haryana
16	Report regarding further action taken on enquiry conducted by Vigilance Deptt.	"	"	5 th of every month	Dy. Secretary to Government Vigilance Department.
17	Compulsory retirement of unsuitable employee	5 th	10 th	15 th	Chief Secretary to Govt. Haryana & Administrative Secretary, Forest Department.

18	Appointment made by the Deptt. On temporary basis without reference made to S.S.S.B.	"	"	"	Dy. Secy. Forest & Secy. S.S.S.B, Haryana
19	Appointment of Ex-Servicemen as Drivers & Forest Guards	"	"	"	Chief Secy. Haryana and Administrative Secretary to Government Haryana, Forest Department.
20	Report regarding midterm transfers	"	"	"	"
21	Report regarding surprise checking of office	"	"	"	"
22	Progress report in narrative form about centrally sponsored schemes	"	"	5 th	"
23	Report regarding final adjustment of Central Assistance to State Govt. for plan scheme	1 st of each month	5 th of each month	10 of each month	Finance Department
Quarterly					
1	Progress report category (N) Scheme Soil Conservation Scheme	1 st week of each quarter	2 nd week of each quarter	3 rd week of each quarter	Govt. of India
2	Re-appointment of retired personnel Gazetted and Non-Gazetted ranks	5 th of each quarter	10 th of each quarter	15 th of each quarter	Administrative Secretary to Government Haryana, Forest Department
3	Arrear of Revenue Receipts and loans etc.	"	"	"	"
4	Progress report about Recommendation/observations made by Public Accounts Committee	"	"	15 th of each quarter	Administrative Secretary to Government Haryana, Forest Department
5	Preparation of pension cases of the officials who have to retire in next 12 months	"	"	"	"
6	Progress report of Plan Scheme on proforma I, II & III	"	"	"	"

7	Return regarding Budget Estimate Committee	"	"	"	"
8	Report of committed expenditure	1 st of each quarter	5 th of each quarter	"	"
9	Report for publication of timber prices	1 st of each quarter	5 th of every quarter	After one month of each quarter	P.F.R.I. Dehradun
10	Report regarding production of Forest Produce	"	"	15 th of every quarter	D.G. Forests, MoEF, Delhi
11	Report regarding Planting of tree by Panchayats	"	"	10 th of every quarter	Director of Panchayats
12	Re-employment of Ex-Military Men	"	"	"	Administrative Secretary to Government Haryana, Forest Department
13	Final adjustment of central assistance to the State Govt. for Plan/Centrally Sponsored Schemes	"	"	"	Secy. Finance & A.G., Haryana
14	Progress report on Uchana Lake	"	"	"	Director Tourism
15	Progress report in respect of Suraj Kund & Badkhal Lake	"	"	"	"
16	Statement showing outstanding commitment of foreign exchange in respect of orders placed abroad for imports on Govt. a/c	5 th of each quarter	10 th of each quarter	15 th of each quarter	Administrative Secretary to Government Haryana, Forest Department
17	Hiring of Typewriters	"	"	"	Secy. P & S, Haryana
18	Record of vehicles	"	"	"	Transport Controller Haryana
19	Report regarding servicing of typewriters	"	"	7 th of each quarter	Secy. P & S, Haryana
20	Gradation list (Gazetted)	"	"	1 st April, July, 1 st Oct, 1st Jan,	Administrative Secretary to Government Haryana, Forest Department

21	Employment Exchange (Compulsory Notification of vacancies) Act, 1959	"	"	1 st of each quarter	Director of Employment, Exchange, Haryana
22	Disposal of Audit objections	5 th of each quarter	10 th of each quarter	15 th of each quarter	Administrative Secretary. Forests as well as A.G., Haryana & Finance Department
Half Yearly Return					
1	Progress report regarding works done on P.W.D.	30 th June 31 st Dec.	10 th July 10 th Jan.	"	"
2	Visit of Forest Officers from one State to another	"	5 th July 5 th Jan	10 th July 10 th Jan	Administrative Secretary to Government Haryana, Forest Department
3	Disposal of waste papers from Govt. offices	30 th Sep. 30 th March	5 th Oct. 5 th April.	10 th Oct. 10 th April	Sec. To P & S, Haryana
4	Condemnation and disposal of unserviceable stores	1 st Nov. 1 st June	15 th Nov. 15 th June.	1 st Dec. 1 st July	Controller of Stores, Haryana
5	I.F.S. (Cadre) Rules 1966 Haryana Non Cadre Officers holding cadre posts approval under Rule 9	"	"	1 st April 1 st Oct.	DG Forests MoEF Govt. of India
6	Record of Govt. Vehicles exempted from insurance	1 st Dec. 1 st June.	5 th Dec. 5 th June.	10 th Dec. 10 th June.	State Transport Controller, Haryana
7	Execution of decrees in favour of Govt.	20 th June 21 st Dec.	25 th June 25 th Dec.	30 th June 31 st Dec.	Legal Remembrance, Haryana
Yearly Return					
1	Review of Annual Plan	15 th June	25 th June	10 th Aug.	Government
2	Excess and Surrenders Statement	1 st Oct.	1 st Nov.	1 st Dec.	Secy. Finance Deptt. & Administrative Secretary. Forests
3	Normal Budget	15 th Aug.	10 th Sep.	10 th Oct.	"
4	Revenue Budget	"	1 st Sept.	1 st Oct.	"
5	Report regarding Vana Mahotsava	16 th Sept.	23 rd Sept.	1 st Oct.	Administrative Secretary to Government Haryana, Forest Department.
6	Arrear of Revenue Receipt as on 31 st March	10 th June	20 th June	1 st July	A.G., Haryana
7	Result of Annual Main action	Within 10 days	Within 20 days		"

8	Annual report of Vigilance Deptt. Haryana in connection with action taken against corrupt officials/officers	5 th Jan.	10 th Jan.	15 th Jan.	Sec. Haryana Govt. Vigilance Deptt. & Administrative Secretary to Government Haryana, Forest Department
9	Annual confidential report of officers/officials of Haryana Forest Department	5 th April	10 th April	15 th April	Administrative Secretary to Government Haryana, Forest Department
10	Annual Administration Report	According to dates fixed separately			"
11	All India Forest Statistic report	"	"	15 th Sept.	Ministry of Economic Govt. of India
12	Submission of Annual Safe Custody certificate of restricted maps, photos etc.	30 th Nov. Every year	1 st Dec. Every year	31 st Dec. Every year	1. Administrative Secretary to Government Haryana, Forest Department 2. Forest Survey of India Dehra dun 3. Secy. to Govt. Haryana Home Department
13	Gradation list of Non-gazetted officials	1 st Jan.	10 th Jan.	"	"
14	Annual Plan Ceiling in respect of Plan Schemes Physical & Financial Targets thereof	1 st Jan.	15 th June	1 st July	Planning Deptt. And Administrative Secretary to Government Haryana, Forest Department
A Non-Plan Schemes					
15	Schedule of New Expenditure in respect of Technically New Schemes Non-Plan	1 st Jan.	15 th June	1 st Aug.	Secretary to Government Haryana, Finance Deptt.
16	Schedule of New Expenditure in respect of New Schemes (Non-Plan)	15 th Aug.	1 st Sept.	15 th Sept.	"
B Plan Schemes					
17	Schedule of New Expenditure in respect of technically new Scheme under Plan	1 st June	15 th June	15 th July	Secretary to Government Haryana, Finance Deptt.

18	Schedule of New Expenditure in respect of New Schemes under Plan	15 th July	1 st Aug.	1 st Sept.	"
19	Felling Programme for next year	15 th Sept.	15 th Oct	"	"
20	Plus and Minus statement of stock	10 th May	"	"	"
21	March Final Account submission	20 th May	20 th May	20 th May	"
22	Working Plan Control Forms	1 st May	1 st June	"	"
23	Return of property held by Govt. Servants I.F.S.	1 st April	15 th April	"	"
		10 th Jan.	10 th Jan.	25 th Jan.	Administrative Secretary to Government Haryana, Forest Department
24	Indent of Forms	1 st Jan.	10 th Jan.	20 th Jan.	Controller of Printing & Stationery
25	Estimate under 258 Stationery & Printing	15 th July	25 th July	1 st Aug.	"
26	Variation statement in report of expenditure	1 st May	15 th May	1 st June	A.G., Haryana
27	Report on Forest Research in India	25 th June	1 st July	10 th July	C.C.F. by D.F.O. Silva and President F.R.I. by P.C.C.F.
28	Store Account	1 st June	15 th June	1 st July	A.G., Haryana
29	List of subscribers to G.P.F.	1 st June	1 st June	1 st June	"
30	Annual certificate regarding destruction of useless record	15 th Sept.	"	"	"
31	Schedule and memoranda in respect of Plan Schemers both technically New and new schemes to be supplied to the Finance Deptt. By the head of Deptt. on the basis of discussion with the State Planning Deptt.	"	"	7 th Nov.	Secretary to Government Haryana, Finance Deptt. and Administrative Secretary to Government Haryana, Forest Department.

15.16. As an invariable rule in all official documents figures shall be marked off according to the Indian System of numeration. Examples of these systems are given below:-

1	One	Rupees (`)
10	Ten	1
100	(One hundred)	
1000	One thousand.	
10,000	Ten thousand.	
1,00,000	One Lakh.	
1,00,000	Ten lakhs	
1,00,00,000	One Crore.	
10,00,00,000	Ten Crores.	

Part II : Offices of Divisional Officers and their subordinates.

15.17

Register of
Correspondence

- (i) Registers of Dispatch and Receipt of correspondence will be kept in the Universal Registers COCS 16 & 17 respectively. One set of registers will be kept for correspondence with the Conservator's Office and higher offices and another set for Range Officers and others.
- (ii) A new series of numbers will be commenced in each register at the opening of each financial year.
- (iii) The letters issued will be numbered giving the case no. and the issue number e.g. C- 176 (II)/486, dated the 11 th April, 1973, shows C-176 to be Case No. and II to be the Volume, and 486 is the serial number of Register of Dispatch.
- (iv) Backward and forward reference must be given.

15.18. All official letters will be opened by the Superintendent / Dy. Superintendent/ Head Clerk himself. He will write on them the date of receipt and also note the branch of office who will deal with it and then pass it on to Receipt Clerk for registration. The Receipt Clerk will enter it in Receipt Register and note down Receipt Number and then pass it on to branch concerned after entry in diary register to ensure that paper concerning each branch have reached the branch.

Procedure on
Receipt of
Correspondence

15.19. The record keeper of the branch concerned after receipt of documents from receipt clerk will place in relevant case, link all the references, give page number and then pass it on to the dealing hand. In case there is no previous case on the subject a new case will be opened in consultation with his dealing hand. A new volume will be started when the pages in the current case exceed 300.

15.20. The dealing hand will write the office note on noting side giving briefly the subject matter of the letter, quoting rules and precedents if any and indicating the item on which specific orders of the D.F.O. are required.

15.21. The Superintendent / Dy. Superintendent / Head Clerk on receipt of case from the dealing hand, will scrutinize it and if in order, initial it and put up to D.F.O. Where the note or linking is not complete, the Superintendent /Dy. Superintendent / Head Clerk will get the information completed. In case he does not agree with dealing hand, he will write his dissenting note before the case goes to D.F.O.

15.22 All fresh receipt after office noting should reach D.F.O. normally within 6 days. Urgent/Immediate references must be disposed off within 24 hours.

15.23. On the title of each case date of commencement and date of closing the Volume should be noted.

15.24.

- i. All cases containing ordinary or routine correspondence should be kept for 3 years and destroyed thereafter. Each year, during June, Divisional Forest Officer will call for all routine cases which are due for destruction and he will glance through each such case to assure himself that there is no correspondence or record of a more permanent nature filed therein, either by mistake or because of some change of circumstances. Having satisfied himself of this, he will order the papers to be destroyed; the boards being removed for further use, if still serviceable.
- ii. The original accounts rendered to the Divisional Forest Officer by Sub-Divisional Officers and subordinates, and which have been filed in his office for three full years, should be set aside for destruction provided there is no pending audit objection and court case relating to that year.

Maintenance,
destruction of
records and
correspondence

- iii. Such documents as annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to Working Plans and Annual Plans of Operations, and to all subjects affecting the general management and history of the forests included in the Division, as well as all orders of Government and circulars on important subjects, should be carefully preserved.
- iv. The register of Reserved and Protected Forests (Form No. 1) is an important document and should be continuously retained. Form Nos. 2 and 3 should be preserved until a Working Plan or other report, embodying a complete account of the history and statistics has been prepared or revised for the forests in question. As a general rule, when monthly returns have been reproduced or adequately summarized in printed Working Plans or administration reports, the original manuscript forms if they have been retained for at least three full years in all, may be destroyed.
- v. Whenever any records are to be destroyed a list of documents to be destroyed should be prepared and Divisional Forest Officer should then satisfy himself that the documents listed can be destroyed according to orders. He should order the disposal and sign the list on each page in token of documents having been destroyed. This list will be the record of documents destroyed.
- vi. The above rules apply, as far as practicable, to Sub-Divisional Offices and Range Offices also.
- vii. Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may under ordinary circumstances, dispense with copying letters, but will in that cases make fuller entries of their contents in the correspondence register.

15.25 The following list shows the periods for which the forms and returns are prescribed to be preserved:-

S.N.	Nature of Document	Number of Prescribed Forms			Number of years for which to be preserved.
		Forest Department code		Forest account code	
		6 th edition	7 th edition		
1	Register of Reserved Forests.	1	1	...	For ever
2	Control Books for Working Plan	2&3	2&3	...	For ever
3	Record of works of reproduction and improvement.	4	4	...	For ever
4	Register of Receipt of timber in Depots.	5	...	...	3 years
5	Register of disposals of timber in Depots.	6	...	...	3 years
6	Receipts and Issues of timber in depots	7	...	...	3 years
7	Sales of timber cut and collecting by Govt. Agency.	8	...	...	3 years
8	Drift timber operations.	9	...	...	3 years
9	Revenue from timber, etc. removed by purchasers.	10	...	...	3 years
10	Outstanding on account of revenue.	11	...	...	3 years or until the revenue shown in the return has been fully recovered.
11	Register of grants of forest produce. Free grant.	12	...	...	3 years.
12	Register of grants of forest produce to Right holders.	12	...	...	Until next settlement.
13	Bill Book for timber sold from Depot.	13	...	...	3 Years
14	Receipt book for payment on account of timber Depots.	14	...	...	3 Years

15	Permit book for sale of timber etc. to purchasers from places other than from depots.	15	...	...	6 Years
16	Receipts and Issue of stores, tools and plants.	16	...	...	To be destroyed after & new one has been made and audited.
17	Disposal of forest produce and other property seized in forest cases.	17	...	...	3 years.
18	Budget estimate (manuscript).	18	...	...	1 year
19	Application of credits (Division)	19	...	...	To be kept as routine case and destroyed after one year.
20	Account-current with treasuries.	21	...	3	6 years.
21	Register of cheques.	22	...	4	6 years.
22	Daily cash books (officers)	24	...	5	25 years.
23	Monthly Cash Account	25	...	6	3 years after last entry.
24	Salary bill of Gazetted Officers.	26	...	1 (C.A. Code)	Not to be kept in bound register but in loose cases being destroyed annually
25	Salary bills of Non Gazetted Officers.	27	...	...	Forever
26	Travelling allowance bills.	29	...	...	1 year in Division, where copies are kept.
27	Revenue from sales to Public Departments.	30	...	9	3 years
28	Muster-Rolls Forms.	...	...	10	3 years
29	General vouchers (cancelled voucher)	32	...	11	Petty vouchers if kept at all should be destroyed within 3 years.
30	Contractors & Disburser's Ledger.	33	...	12	25 years after all accounts close.
31	Abstract of Disburser's Ledger.	34	...	13	3 years.
32	Classified abstract of Revenue & Expenditure	35	...	14	Forever.
33	Schedule of Revenue remittance to treasuries	36	...	15	3 years.

34	Record of sanctioned works.	37	...	16	Forever.
35	Revenue and Expenditure in Forest Units	38	...	...	3 years.
36	Register of Financial results	39	...	...	Forever.
37	Accountant General's objection statement on Divisional Accounts.	40	...	18	3 years.
38	Conservator's objection statement on Divisional Account	40	...	17	3 years
39	Summary of Revenue and expenditure.	41	5	60-T	3 years
40	Register of cases.	44	...	...	For every subject up to quinquennial (five years) revision.
41	Register of books and maps.	45	...	...	For every subject up to quinquennial (five years) revision
42	Receipts and issues of documents.	46	...	...	10 years
43	Distribution of books and circulars.	47	...	...	For ever
44	Tour list of correspondence.	48	...	...	One year.
45	Transfer of charge reports and papers.	50	...	...	5 years.
46	Annual administration reports and subsidiary statements of Divisional Forests Officers in their offices as well as other similar reports that are no printed.	...	...	...	Forever. To be bound and kept in library. Routine correspondence such as objection memos etc. being destroyed after 3 years.
47	Manuscript Divisional Offices estimates.	...	...	...	3 years.
48	Statement of changes in the subordinate estt.	73	...	7	3 years.
49	Return of Leave granted to subordinate	74	...	8	3 years.
50	Personal files of retired officials	...	...	...	3 years.
51	Personal files and Service Book of deceased.	...	...	...	2 years
52	Personal documents of others.	...	...	...	10 years.

Note:-

- (i) Till accounts are audited and objections are settled, no weeding be done.
- (ii) Personal record of deceased and retired after 10 years requires filing in a separate case.
- (iii) Un-wanted and weeded confidential papers should be burnt.

15.26 Arrear Register. Each dealing hand will put up an arrear report every Monday showing the references which are not disposed of for more than 4 days in the following form:-

Receipt No	Date of receipt	From whom received	Letter no & date	Subject in brief	Cause of delay
------------	-----------------	--------------------	------------------	------------------	----------------

15.27 Register of important references. A register for important and date bound reference will be maintained by the Superintendent / Dy. Superintendent / Head Clerk to watch timely disposal.

15.28 Reminder Register. A register will be maintained for issue of reminder for all letters which are delayed or likely to be delayed. In routine cases the reminder will issue every fortnight and in urgent and immediate cases every week. In case reply is not received even after issue of 2 reminders a saving gram will be issued to be followed by a D.O. reminder after a week if even the saving gram fails to get response.

In case of urgent and date bound references where information cannot be furnished on due date, an interim reply giving cause of delay and probable date when information will be supplied, should be sent.

General
direction about
correspondence

15.29 The submission of mass of correspondence by any official to his superior for orders without any explanation of the matter is prohibited. A short explanatory statement explaining the issues should always be submitted with such correspondence and a definite recommendation as to the action to be taken should be made in the concluding paragraph.

15.30 Telegrams must bear a correspondence number. This number should form the opening word of the telegram. However this mode of communication is no longer used.

Legal status of
a forest to be
given in
correspondence

15.31 In correspondence Divisional Forest Officers must describe the legal status of a forest in referring to it by adding the words Reserved Forest, Protected Forest, etc. with the name. It is incorrect to refer to a reserved forest as *rakh* or *Bir*.

Previous
correspondence
and subject to
be quoted.

15.32 Brief subject of the letter and reference of previsions correspondence should always be given on the top of every letter in the following form:-

Subject _____
Reference _____

15.33 The Service Book of an official should be submitted by the Divisional Forest Officer to the Conservator or other authorities like Departmental Promotion Committee when he has occasion to refer to him on such subject as the promotion, reduction, leave crossing of efficiency bar, transfer, etc., of the official where past services are taken into account.

Submission of officials' service books to conservators and other authorities.

15.34 The Range fire reports should be sent in original (with such additions as the Divisional Forest Officer finds advisable) to the Conservators of Forests. These reports will be returned to the Divisional Forest Officers after making necessary entries in the Circle Fire Register. Locality of any fire of more than **2 Hectares** must be seen by the Divisional Forest Officer immediately. Fire record tracing should be filed in forest journals.

Fire reports

All fires in Government Forests when the loss caused to Government exceed Rs. 5000/- in value in any case are to be reported to Government and a copy thereof should be endorsed to the Accountant General by the Principal Chief Conservator of Forests in compliance with rule 2.34 Annexure "B" of Punjab Financial Rules, Vol. I. Losses exceeding Rs. 2000/- but not exceeding Rs. 5000/- in value are however to be reported to the Principal Chief Conservator of Forests only and need not to be communicated either to Government or Accountant General. Conservator of Forests, will, therefore, promptly make such reports to Principal Chief Conservator of Forests. Such reports will be returned to the Conservator of Forests concerned after making necessary entries in the Fire Register of the Direction Office.

15.35 When submitting papers in a language other than English or Hindi to Conservators of Forests, Chief Conservator of Forests or Principal Chief Conservator of Forests which are of importance should always be accompanied by an exact translation certified as correct by the Divisional Forest Officer himself or by some responsible person employed on the permanent establishment.

Translation of documents.

15.36 Agreement deeds, maps or other document submitted as enclosures to letter should always be placed in envelopes and not attached to the forwarding letter by tags, pins or by stitching.

Copy of
correspondence

15.37 Divisional Forest Officers should endorse to their Conservators, copies of all their letters which they may write to Principal Chief Conservator of Forests or Chief Conservator of Forests and these endorsements should also appear on their letters sent to Chief Conservator of Forests. Divisional Forest Officers must also add on their letters to their Conservators endorsements which they make on their letters of officers of other Departments.

Correspondence
on memo form

15.38 All correspondence between officers of the Department will be memo form as per sample below:-

No. _____
Dated _____ the _____ 20____

From :- PCCF, Haryana.

To- 1-CF-North/South/Production.
2- All DFOs.

Subject:-

Reference 1:-

2 :-

3 :-

Principal Chief Conservator of Forests,
Haryana.

Diaries of
Gazetted
Officers

15.39 Diaries of gazette officers attached to Divisions for general duty must be forwarded to Conservator of Forests for perusal. Diaries of Range Officers will be submitted to the Divisional Officers. Diaries of other subordinates will be disposal of as directed by the Divisional Forest Officers.

15.40 In order to avoid delay in communicating with officers on leave, the address of every gazetted officer on leave should be communicated to the Conservator's and Chief Conservator's Office. All changes of address should be intimated in due

course. In the case of non-gazetted officers the address of each individual should be entered in his service book.

15.41 Principal Chief Conservator of Forests, Chief Conservator and Conservators Offices:- The Principal Chief Conservator of Forests, Chief Conservator and Conservators of Forest have separate offices. Principal Chief Conservator of Forests office is under the Establishment Officers (EO). The Chief Conservators of Forests office is under the charge of a Superintendent and Conservators of Forest's office is under the charge of Circle Superintendent concerned. The D.C.F. (Hrs) attached to the Principal Chief Conservators of Forest's office is authorized by Government to sign bills of Principal Chief Conservators of Forest's office and the Superintendent in charge of C.C.F.'s Office is delegated the powers of Sub Disburser by the D.C.F. (Hrs.). Similarly Circle Superintendent is Sub Disburser on behalf of the Conservators.

15.42 Registers of receipts and issues of documents must be kept as for Divisional Officers (Paragraph 15.17 Supra). There may be as many register books as will suit the requirements of the Office.

Register of
Correspondence

15.43 The rules and Office procedure regarding correspondence and other matters laid down in paragraph 15.18 to 15.31 supra supply generally to Principal Chief Conservator of Forests, Chief Conservator and Conservator's Offices.

Procedure for receipt
of correspondence

15.44 When the Principal Chief Conservator of Forests, Chief Conservator or Conservator is absent on tour, a list (Form FDC 48) of all documents received in and issued from the office will be sent to him daily or as frequently as he may direct, with all letters that cannot be answered without reference to him and all reports and papers that it is desirable he should see. The Principal Chief Conservator of Forests, Chief Conservators or Conservator of Forests will return the list with his remarks if any.

List of
Correspondence to be
sent to the PCCF,
CCF and CF while on
tour

15.45 Should the Principal Chief Conservator of Forests, Chief Conservators or Conservator while on tour, carry on any official correspondence which has not

Correspondence
carried on by the
PCCF, CCF and CF
while on tour

passed through his officer, he will send the original letters received and copies of these written by him. Their stenos will keep a Camp dispatch register book, the entries being numbered consecutively as in the case of other register books.

General

15.46 **Transfer of Charge.**

On the occasion of a transfer of charge, arrangement must be made by the two officers concerned that the relieving officer is placed in such a position as to enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress, and all arrangements made in connection with them, as the circumstances of the case admit. Rules in this part generally apply to all cases of transfer of charge wherever applicable.

Transfer
Report

15.47 A transfer report, signed by the relieved and relieving officers, will, on the date of transfer, be submitted to the Conservator, Chief Conservators, Principal Chief Conservator, Government and Accountant General, Haryana in the case of all Gazetted Officers. The relieved officer, will report the transfer of charge to the officers in charge of the treasuries/State Bank of India/other bank on which he issued cheques, and will, at foot of the report, send a specimen of the relieving officer's usual signature, in order that the treasury officers/State Bank of India/other bank may satisfy themselves as to the validity of the cheques presented by the relieving officer.

Accounts &
Vouchers

15.48 The relieving officer must see that all office books are posted up to date, and in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him.

15.49 The relieving officer will make himself acquainted with all outstanding and liabilities on account of the Department, and state that he has done so.

15.50 The Cash Book will be closed, and the cash balance will be counted in the presence of both officers who will then sign the book. Cash

15.51 A certificate (Form No. FDC 50) will be made out in duplicate and signed by both officers. These certificates will be forwarded to the Conservator or to the Government and the original will be submitted to the Account General.

Certificate of transfer of charge (Form No. 50)

15.52 In the case of a transfer between two Divisional Officers, the relieving officer will take over charge of all timber, bamboos and other Forest produce, for which a certificate, in a form similar to that prescribed in paragraph 15.50 Supra for cash, will be submitted.

Timber and Forest Produce

15.53 Besides cash, timber and forest produce the following are the main classes of property which ordinarily form the subject of transfer between Divisional Officers:-

Other property

- (i) Character Rolls. –
- (ii) Restricted Maps.-
- (iii) Cheque Books.-

15.54

- (i) In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge.
- (ii) Live and dead stock and other articles which may be at headquarter, as well as books and maps, office reports and office furniture should as a rule be personally inspected by the relieving office at the time of transfer and the fact of it having been done should be stated.
- (iii) In case of property at a distance from headquarters, the registers and other documents in which they are described should be examined.
- (iv) Officers taking over charge of Division or Range will see that they have received all necessary Working Plan and control records, forest journals, stock maps etc. for which they will be held responsible.

Examination of property by relieving Officer

15.55 Gazetted Officers on general duty or placed in charge of special works or Ranges will also be required to submit transfer of charge certificates in Form No. 50 which can be modified according to requirements in each case.

Head Assistant
Head Clerk and
Superintendent
responsible for
extinguishing fire
in all fire places

15.56 Head Assistant/Head Clerk and Superintendents is responsible:-

- (i) For seeing that all fires in the office fire places are extinguished before he leave the office.
- (ii) for seeing that the earth or sand kept in tins for extinguishing fire is loose.
- (iii) for safe custody of valuable papers such as deeds, agreements, securities etc.
- (iv) for seeing that all electric current is switched off.

Care of
typewriter and
computers

15.57 The official in-charge of a typewriter/ computer must ensure its proper covering and lock the machine when the day's work is finished. In the morning the machine should be dusted, brushed and tested before the work begins.

Attendance
register

15.58 An attendance Register in form U.F. 30 shall be maintained for each office. The names of all officials working in the office, whether permanent, temporary or on adhoc basis shall be entered therein. The Superintendent/Head Clerk of the office will mark attendance of the officials giving following signs:-

P- For officials who are present in the office punctually.

A- For an official who is absent without leave.

L- For an official who is on leave.

H- For gazetted or other holidays as may be declared by Govt.

The last three signs shall be used in red ink.

The attendance register must be submitted for inspection to the officer concerned within five minutes of the opening of the office.

In case of officials who come to office after close of attendance marking in the register, his time of arrival will be noted in addition to "A" mark given above and period of absence will be dealt with according to rule.

15.59 Procedure of Section 80 C.P.C. notices etc.

Procedure of
Section 80 C.P.C.
notices etc

1. When notice of an intended suit is given under the provisions of Section 80 of the Code of Civil Procedure, the officer to whom it is delivered or the head of office at which it is left shall forthwith endorse, or cause to be endorsed, on the notice:-

- (a) The date of receipt.
- (b) The manner of delivery
- (c) The date of endorsement, and
- (d) The date of Signature of the officer.

and shall thereupon proceed as herein after provided

Such notices should be dealt with promptly and carefully at all stages and advice of legal Remembrance is obtained well before the expiry of stipulated period of 2 months. The officer concerned to whose office the case pertains will prepare a suitable reply of the notice in annotated form in quadruplicate and attach therewith all copies of documents relied upon in the reply to the notice duly attested and submit the same to the Controlling Authority i.e. the Principal Chief Conservator of Forests, Haryana through his departmental superior authority along with a brief history of the case for seeking opinion of the legal Remembrance. He will also make specific suggestion whether the claim should be wholly or partly admitted or it should be ignored and contested in the court of law in case the suit is brought therein.

2. If the notice is served upon an officer other than an office specified in Section 80 of C.P.C. that officer shall forthwith transfer it in original to the Deputy Commissioner or Head of Department concerned.

3. The district or departmental officer concerned shall immediately on receiving any notice of an intended suit, proceed to enquire into the matter and to consider the claim put forward and to decide or move the proper authority to decide whether any and if so what steps should be taken to adjust the claim (whether in whole or in part) of whether the claimant should be left to take such legal action as he may deem proper.

4. When the claim is in respect of property forfeited to Govt. the Officer should note whether it is made within one year from the date of the attachment or seizure.

If any officer is in doubt, at this stage, as to any legal point, he should submit the case, in due course to the Legal Remembrancer for opinion.

5. When notice of the intention of any person to sue the Govt. or public officer has been given under Section 80 of C.P.C. no communication should ordinarily be made to such person otherwise than under the advice of the Legal Remembrancer or the other Law Officer of the Govt.

When, after receiving any such notice and enquiring into the matter, the Controlling Authority proposes to:-

- (a) Tender any amount admitted to be due to the claimant
- (b) Offer terms of adjustment or suggest reference to arbitration.

6. The Legal Remembrancer should ordinarily be consulted as to the form or terms of the proposed tender, adjustment or reference, as the case may be before they are communicated to the opposite party and when once a suit has been instituted, no sum should be tendered terms of adjustment offered or reference to arbitration suggested, otherwise than through the officer in charge of the case.

7. When the department authority, having power to deal with the case is clearly of opinion that the whole or any part of the claim put forward is justly due, he should (if the controlling authority has accorded sanction thereto) proceed to endeavor to effect a settlement.

8. Any amount held to be justly due to the claimant should before the suit is brought, be formally and unconditionally tendered to him, without prejudice and without requiring him to give and acquaintance in full adjustment. Of his claim and upon a receipt for the sum tendered. No tender of payment or payments should be made after the suit has been brought, otherwise than through the officer in charge of the case on behalf of the Government. In making any tender, the person to whom it is made should be informed that if the tender be declined the fact of its having been made will be stated and if necessary, established in court.

9. A Controlling Officer shall not take any action such as tendering money or agreeing to compromise the case or to submit it to arbitration which will involve financial liability unless he has funds appropriated for the purpose, provided that if

the case is urgent and it appears that a loss would be involved by delay, he may take such action; but must report it immediately to Government in order that funds may be appropriately for the purpose.

When the controlling authority decides that the claim is, to be contested, no communication should be made to the same person by whom the notice of the intended suit was given. When the same authority decides that any part of the claim made should be admitted and the rest contested action should (after consulting the Legal Remembrancer, when that course appears to be desirable) be taken accordingly.

CHAPTER –XVI

ANNUAL ADMINISTRATION REPORT

Annual
Report

16.1. A brief annual report or statement of progress for the financial year extending from 1st April to 31st March will be prepared and submitted on the dates and in a form hereinafter prescribed. The report will be in Hindi and will be accompanied by such of the annual returns in forms detailed in paragraph 16.3 and by such other returns as the Principal Chief Conservator of Forests may be direct. Format of the report is being given as has been prescribed for All India Level and old forms and appendices will continue till these are also amended. Divisional reports will be written on one side of the page only. The name of division/Circle will be clearly given on each section of the report as well as on every form and appendix. Any corrections made by Accountant General after the close of March final Accounts will be incorporated in the nest year's report. Fraction of a rupee will be rounded off to the nearest rupee in the annual report.

16.2. Divisional reports will be submitted to Conservator of Forests who will compile and submit complete annual reports along with consolidated forms and appendices for their Circles to the Chief Conservator. The Circle reports will be sent in duplicate. The state report will be compiled in direction office from the Circle reports. Information for Chapter VI of Part II regarding Forest Research will be supplied by the territorial Divisions to Divisional Forest Officer, Silva or DFO (Research) in respect of work if any done by them. Divisional Forest Officer, Silva or DFO (Research) will compile the state report from the information received from various DFOs and also include the work done in Silva/ Research Division. The consolidated report will be sent by Divisional Forest Officer Silva/Research to his Conservator for onward transmission to Principal Chief Conservator of Forests and Chief Conservator of Forests (Development).

16.3. Various chapters of Divisional and Circle report will be submitted on the dates noted below:-

Chapter	Date of Submission by	
	DFO	Conservator
Part-I- Social Forestry		
Chapter-I- Right & Privileges & Forms No. 16 & 17	10 th April	25 th April
Chapter-II- Recreation Value	-do-	-do-
Chapter-III- Aesthetic Value	-do-	-do-
Chapter-IV- Protection to crop against wind erosion	15 th April	30 th April
Chapter-V- Soil Erosion moisture Conservation and floods.	-do-	-do-
Chapter- VI- Water supply	-do-	-do-
Part-II- Forest Administration		
Chapter-I- Extension of constitution of State Forest along with Forms 7,8,9,10,18 and Appendices	20 th April	5 th May
Chapter-II- Management of State Forests along with Forms 11 & 12	1 st May	15 th May
Chapter-III- Gross yield & outturn of forest produce along with Forms 19,20, 21,22 and 23	5 th May	20 th May
Chapter-IV- Forest Industry	-do-	-do-
Chapter- V- Financial Results along with Forms 24,26 and 27	1 st July	15 th July
Chapter-VI- Forest Research	25 th April	25 th May
Chapter- VII- Administration	-do-	-do-
Chapter-VIII- General	-do-	-do-
Chapter- IX- Miscellaneous along with Forms 13,14 and 15	5 th May	25 th May

The State annual report will be submitted by the Principal Chief Conservator of Forests, Haryana to Government for approval and review by 15th October.

16.4. After approval by Government, the report will be sent to the press for printing. It will be accompanied by a copy of the review. The report will not exceed 45 pages.

16.4 (A) The matter in the annual report will be arranged in the following sections. In case there is no information about any section it will be given as blank and not omitted.

Arrangement of Chapters

Chapter-I Rights and privileges

Section:

- (1) Fire wood supply
- (2) Grazing & Fodder
- (3) Hutting material
- (4) Thorns & Fencing
- (5) Minor Forest Products _____ requirements of the people
- (6) Minor Forest Products _____ sold to the people for intermediate processing

Chapter-II Recreation Value

Section:

- (1) Camping places
- (2) Camping facilities
- (3) Forest trails
- (4) Sanctuaries and National Parks (No. of visitors-available facilities)

Chapter-III Aesthetic Value

- (1) Van Mahotsava.

Chapter-IV Protection to crops against wind erosion.

Chapter-V Soil erosion – moisture Conservation & Flood.

Chapter-VI Water Supply.

Chapter-I Extension & constitution of State Forests.

Section:-

- (1) Alteration in Forest area.
- (2) Forest Settlement
- (3) Demarcation.
- (4) Forest Survey.
- (5) Territorial boundaries
- (6) Classification of area under forests.
 - i. Hills & Plains
 - ii. Productive, protective, social and environmental forests.
- (7) Area under forests by types of productive forests.

- (8) Management status.
- (9) Area of plantations – all species.

Chapter-II Management of State Forests.

Section:

- (1) Regulation of Management.
 - i. Working Plans, their preparation and control
 - ii. Preliminary Working Plan reports and simple working schemes.
- (2) Working of the year.
 - A- Communication and buildings.
 - i. Roads & Bridges (Repairs & New)
 - ii. Buildings
 - iii. Other works
 - B- Exploitation of Forest Produce.
 - i. Agencies employed including corporation if any.
 - ii. Silvicultural systems adopted and areas worked under each.

Chapter-III Gross yield and out-turn of Forest Produce.

Section:

- (1) Growing stock of productive forests.
- (2) Annual removal of wood and bamboos.
- (3) Removal of Minor Forest Produce from forests.

Chapter-IV Forest Industry.

Section:

- (1) Match Industry
- (2) Ply wood and veneer industry
- (3) Hard board and particle board industry.
- (4) Saw Mills.
- (5) Paper, pulp and newsprint Mills.

Chapter-V Financial results.

Section:

- (1) Revenue and expenditure.

(2) Forest Development schemes and achievement

Chapter-VI Forest Research.

Chapter-VII Administration.

Chapter-VIII General

Chapter-IX Miscellaneous

Section:

(1) General protection & breaches of Forest Act, WLPA etc.

(2) Protection from injuries from natural causes.

(3) Wild Life Preservation.

(4) Employment of labour in forestry.

Forms and
appendices to
accompany
the report

16.5. The following returns will accompany the various chapters of the report

Form No.	Particulars	Chapter No.
Form No. 7	(i) Area of Reserved Forests	Chapter I Part II
	(ii) Area of Protected Forests	
	(iii) Area of un-classed Forests	
	(iv) Area of leased Forests	
	(v) Area of Private Forests closed under section 38 of Indian Forest Act.	
	(vi) Area of Private Forests closed under section 4&5 of Land Preservation Act.	
Form No. 8	Progress made in and expenditure incurred on Forest settlements	Chapter I Part II
Form No. 9	Demarcation & maintenance of boundaries	-do-
Form No. 10	Forest Area surveyed and under survey.	-do-
Form No. 11	Progress made in Working Plan	Chapter II Part II
Form No. 12	Communication & Buildings	-do-
Form No. 13	Prosecution for breaches of Forest rules	Chapter IX Part II
Form No. 14	Area of Forest tract protected from fires	-do-
Form No. 15	Causes of Forest Fires	-do-
Form No. 16	Area open & closed to grazing	Chapter I Part I
Form No. 17	Return of Grazing in the State Forests	-do-
Form No. 18	General Progress of regeneration and afforestation	Chapter I Part II
Form No. 19	Outturn of timber and fuel and agency of exploitation	Chapter III Part II
Form No. 20	Outturn of minor forest produce	-do-

Form No. 21	Account of timber and other produce collected by Govt. Agency & brought to depots, sold locally or otherwise disposed off.	-do-
Form No. 22	Abstract showing value of timber & other produce at sale depots.	-do-
Form No. 23	Abstract showing value of live and dead stock	-do-
Form No. 24	Summary of Revenue and expenditure	Chapter V Part II
Form No. 26	Revenue received and outstanding on account of revenue	-do-
Form No. 27	Outstanding of liabilities on account of contractors and disbursers.	-do-
Appendix I	Statement showing types of forests in the State. The information is to be given by Working Circles & totals must agree with Form No. 7.	Chapter I Part II
Appendix III	Statement showing progress of concentrated regeneration (mainly natural)	-do-

No additional returns, forms or appendices will be submitted giving the above information in a different form. If any other returns are inserted, these should be strictly limited to the illustration of important material points mentioned in the annual report.

Except in Form No. 27 fraction of rupees, kilometres, hectares, square kilometres, cubic meters etc. will be rounded off to nearest whole number.

16.6 In compiling the State report, the following principles will be followed:

1. The maximum limit of 45 pages should not be exceeded unless the writer has previously obtained the permission of the Government to exceed it in a particular year.
2. All reports should contain only the explanation of really important or suggestive variations in the statistics and the statement of really noteworthy facts in the history of the year's administration.
3. No mere paraphrasing and reproduction of the statistics should be allowed in the report.

General instructions regarding the compilation of annual Report

4. All attempts to offer explanation of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is in itself important enough to demand mention.
5. The idea that it is necessary to say something should be discouraged and it should be reorganized that the briefer a report, the better it is, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient feature of the year's works.
6. The introduction into the text of large number of tables of statistics (usually a reproduction in an abridged form of the statistics in the form s and appendices) detracts from the value and interest of a report while it greatly increases the cost of printing it. The body of the report should be almost entirely in narrative form. It will occasionally be necessary to introduce tables of comparative statistics into the narrative but such tables should be brief and simple and their number rigidly restricted.
7. The number of maps or diagrams should be restricted and they should be placed at the beginning or end of the report.
8. Tables of statistics should not be printed sideways on a page unless distinct economy of space there by results.
9. Pages of tabular matter should not be printed with the columns left entirely or almost entirely blank.
10. It is seldom necessary to give in full detail and in separate columns in tables of statistics the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.
11. Cross reference between the statistical tables and the paragraphs discussing them should be given by means of marginal entries on the paragraphs and, if possible, also on the tables themselves.

The following additional instructions are issued for the guidance of Divisional Officers.

1. It is not infrequently found that Divisional Officers are content to leave the compilation not only of statistics but also the comments upon and explanations of the features of the year's work to their office. Reports as compiled are poorly worded and frequently contain comments and "explanations" which are entirely inadequate or even incorrect emphasis is often laid on points of little importance while important features of the year's work are omitted or quite inadequately dealt with.
2. Vague explanation for variation such as given below should be avoided.
 - i. The increase in the area burnt is due to a greater number of fires.
 - ii. The larger outturn removed is due to more timber being extracted.
 - iii. The increased revenue is due to increased sales.
3. A far higher standard in Divisional annual report can be obtained with very little additional work, and it is desired that the Divisional Officers will write their own reports bearing in mind that their clerks should only be required, in the first instance, to put up the forms and statistics upon which the Divisional Officer will comment. It is for the Divisional Officer to call for any cases or papers he wants when he finds himself unable to furnish an adequate explanation of the statistics from his own knowledge of the work in his division. They are themselves responsible for the accuracy of forms and statistics and must satisfy themselves of their accuracy to the best of their ability before submitting their reports to Conservators.
4. While the annual report is not to be used for the purpose of discussing theories or of propounding views not relevant to the actual results of the year's work, it can undoubtedly be made an interesting and informative document. Divisional Officers must treat it as a valuable record of progress (or otherwise) in forest conservancy and management during the year.
5. Conservators often need to compile the Circle Report from meager, bald and often inaccurate and misleading reports sent by Divisional officers, and to rely solely on their own knowledge of the position and to reject the

comments and “ explanations” contained in Divisional reports entirely. In such circumstances it becomes more and more difficult to produce an interesting and informative report for the perusal of Government and the public and a record of any value to the Forest Department of the year’s operations.

16.7. Following instructions will be followed for the writing of various Chapters, their sections and sub-sections.

Instructions
regarding
writing of
various chapters

Part I Social Forestry.

Chapter I – Rights and Privileges

Section (1) Firewood Supply.

In this section an estimate of firewood production from State forests and private forests may be given along with firewood requirement. It may also be given if the area is deficit in firewood or there is surplus for export.

Requirement of right-holders for firewood and supply of their requirement may also be given.

Section (2) Grazing and Fodder

Rights of grazing and fodder may be given along with its supply. Demand and supply for non-right holders may also be stated. Any areas thrown open for grazing on account of drought or other special requirement may be stated.

Section (3) Hutting material

Any hutting material used or allowed to satisfy the right-holders requirements for use by contractors labour may be given.

Section (4) Thorns and fencing

Thorns and fencing used or allowed for right-holders may be stated. Any such material used departmentally may also be stated here.

Section (5) Minor Forest Products requirement of the People.

Quantity of grass, Myrobalans or other Minor forest products required and removed by right-holders and not right-holders for local use may be given.

Section (6) Minor Forest Products – sold to the people for intermediate processing.

Minor Forest Products sold to people for intermediate processing at concessional rates, if any, may be given such as *Bhabbar* for Ban making.

Chapter II Recreation value

Section (1) Camping places.

In case any areas are allowed or used as camping places, these may be mentioned here otherwise it may be given as blank.

Section (2) Camping facilities and

Section (3) Forest trails.

These sections will remain blank till such facilities are developed in any forest of State.

Section (4) Sanctuaries and National Parks.

For such sanctuary or National Park, facilities available may be mentioned along with number of visitors during the year. Similar information may be supplied about closed areas.

Name and number of each species of Wild Life allowed and killed during the year may be given. The information will be only for the forest areas.

Chapter III Aesthetic Value

(1) Van Mahotsava briefly mention the celebration of Van Mahotsava, the number of plants supplied and planted, the maintenance of plantation carried out during the year and during the past two years in connection with Van Mahotsava. Any special feature of Van Mahotsava will be given here but trees planted under Farm Forestry Programme will find mention in Chapter V of Part II.

Chapter IV – Protection to crops against wind erosion.

All works carried out in desert areas in connection with desert afforestation, sand dune fixation, shelter belts and wind breaks will find a brief mention here. Details will go under Chapter V of Part II.

Chapter V – Soil erosion-moisture conservation and floods.

All works carried out against water erosion like *cho* training, check, damming, contour trenching will find a brief mention here. Details will be given under Chapter V of Part II.

Incidence of floods, its severity and damage caused, if any, will also be given.

Chapter VI – Water supply

Any measures adopted to improve water supply position by construction of water storage dams or otherwise will be mentioned.

Part II Forest Administration.

Chapter I – Extension and constitution of State Forest.

Section (1) Alteration in Forest Areas.

This section should give concisely the areas added or excluded during the year, together with the reasons for additions and exclusions. The following classes of forests should be dealt with (if existing in the Circle (i) Reserved, (ii) Protected, (iii) Un-classed, (iv) Leased and (v) Private Forests closed under section 38 of Indian Forest Act, 1927 and Section 4 and 5 of Punjab Land Preservation Act 1900.

Any areas transferred from one class to other should be clearly shown and linked.

In writing this section Divisional Officers should classify their areas Working Circle by Working Circle in accordance with the form given below:

Division	Working Circle	Conifers		Broad Leave Forests		Scrub	Irrigated Plantation	Waste	Remarks
		Merchantable	Unprofitable or inaccessible	Merchantable	Unprofitable or inaccessible				
1	2	3	4	5	6	7	8	9	10

The Principal Chief Conservator of Forests, Haryana will address the Heads of other Departments for information each year as to what areas of forest lands under their control were brought under the various enactments during the year and classed in the classifications given above. This information will also be shown in appendix-I.

Section (2) Forest Settlement.

The progress made in settlements will be recorded, the area finally settled during the year that under settlement and the cost and agency employed. An estimate of the area still to be settled should be added together with suggestions for the future.

Section (3) Demarcation.

The length of boundary demarcated and repaired during the year should be noted, differentiating between external and internal boundaries. The methods employed and its cost per K.M. should be stated and as estimate made of the work still to be done.

Section (4) Forest Surveys.

A short report of the work done by the Forest Survey of India, should where necessary, be entered here, and followed by a brief note of local surveys if undertaken. The section should close with an estimate of the amount of survey work still outstanding.

Section (5) Territorial Boundaries.

Change in the territorial boundaries of Rangers and Division along with creation of new units if any may be given.

Section (6) Classification of area under forests.

- i. Hills and plains. Different classes of forests may be further classified under hills and plains and totals worked out under these two categories.
- ii. Productive, Protective, Social and Environmental forests. Different classes of Forests may be categorized under these heads. Areas maintained for soil conservation will go under protective, multiple row plantations will be shown under Productive and single row strips will be shown under social head.

Section (7) Area under forests by types.

All forests will be classified under various forest types as defined by Champion and Seth.

Section (8) Management Status.

Any special feature of management like leased forests or shared forests may be given. Conditions of management of different strips may also find a brief mention here.

Section (9) Area of Plantation.

Area of plantation of different species at the beginning of the year and that raised during the year may be given and grand total of plantation of all species may be worked out. One Row K.M. of plantation may be converted into hectares by taking **one R.K.M. equal to 0.6 Hectare.**

Chapter – II Management of State Forests.**Section (1) Regulation of Management.****(a) Preparation and control of regular working plans.**

Under “Preparation” should be mentioned the area for which new working plans were sanctioned during the year and the area for which working plans were in compilation. In each case the system of working prescribed or proposed should be recorded and in the case of completed plans, the cost per square Km. under “Control” it should be mentioned whether the prescriptions of existing plans were carried out, and important deviations should be explained and the authority therefore stated.

Revisions of Working Plan should next be noted and the sub-section should close with an estimate of the area for which Working Plans are still required and a list of Plans which will lapse within the next three years.

(b) Preliminary Working Plan Reports.

A brief note of the reports submitted or under compilation should be entered here.

Section (2) Working of the year.

A- Communication and Buildings.

(i) Roads & Bridges:- Information will be given for motor roads, jeep roads inspection paths and metaled roads. Name of road, added during the year will be given with length constructed and cost incurred. Total length of different kinds of roads at the close of the year will be given. Length of roads repaired and maintained during the year will be given with cost of repairs.

Bridges will be classified under Permanent and Temporary and number of bridges constructed or repaired will be given. Culverts will not be given under bridges.

(ii) Buildings:- All permanent buildings will be classified broadly under residential and non-residential and further category of building as Divisional Forest Officer's residence, Range Quarter, Range Assistant Quarter, Forest Guard hut, labour hut or office, store, garage, workshop etc. Number of buildings of each category at the beginning of year and added during the year will be given. Cost on buildings construction and repairs will be clearly indicated.

A separate mention may be made of temporary huts like Thatched labour huts etc.

(iii) Other works:- All works of construction other than Roads and Buildings will be given here. This will include fire watch tower, tube well rooms etc.

B- Exploitation of Forest Produce.

(i) Agencies employed.

a) Departmental Agency:

Total standing volume handed over to departmental agency and percentage of total extraction will be noted. The total standing volume felled and volume of timber logs obtained and total volume of firewood will be given noting down factors. Cost per m³ for different operations like felling conversion, transport and stacking will be worked out. Average cost of working for all operations upto delivery in the sale depots will be stated. Average of royalty per m³ of standing volume will also be given.

In case of departmental saw mills, if any, its working will also be given in brief along with percentage loss on conversion of logs into scantlings.

Total volume and cost of supplies given to other departments will also be noted in this section.

b) Purchasers:

Sale of standing trees to purchasers will be dealt with in this section. The sale of standing trees by auction to contractor is prohibited and will not be resorted to in ordinary circumstances. However when permitted by competent authority then the total volume sold and price obtained will be given along with price obtained per m³ of standing volume. Approximate quantity of timber logs and firewood obtained by purchasers will also be noted.

Sale of grass, resin, bamboos and other produce to purchasers will also be given under this section.

c) Corporation:

In case any corporation for extraction of forest produce is working, its activities will find a brief mention here. At present Haryana Forest Development Corporation (HFDC) has been permitted to extract timber from the forests in specified districts.

(ii) Silviculture systems adopted and areas worked under each.

(a) Major Forest Produce:

System of management in force will be given for each working Circle along with area managed under different systems.

In case of any deviation from the prescribed system during the year, reasons for the same will be noted.

(b) Minor Forest Produce:

The system of disposal of Minor Forest Produce will be explained. Gazetted permit for the purpose of producing revenue will be given here. Efforts made to increase the utilization of minor forest products will be mentioned here.

Chapter – III Gross yield and out turn of forest produce.

Section (1) Growing stock of production forests.

Growing stock data, if available, may be given separately for each class of forest. Examination figures of strip forests will be given.

Section (2) Annual removal of wood and bamboos.

All removal of trees and bamboos by whatever agency will be given for each class of forest noting down volume and value. Removal per hectare of State forest will also be worked out and compared to the previous year and to the average of past three years.

Section (3) Removal of Minor Forest Produce from forests.

Quantity or volume and value of Minor Forest Produce including grass, resin etc. removed during the year will be given. Number of cattle for which grazing has been provided will be noted.

Chapter-IV Forest Industry.

Number of Units of each type of forest industry their capacity and actual use of raw material with source of supply will be given. Different types of forest industries to be dealt with will be:-

- (1) Match Industry
- (2) Plywood and veneer industry.
- (3) Hardboard and particle board.
- (4) Saw Mills.
- (5) Paper, Pulp and newsprint Mills.
- (6) Others.

Chapter- V Financial Results.

Section (1) Revenue and Expenditure.

Total income and expenditure during the year should be given and compared to the past year and average of five preceding years. Revenue and expenditure per hectare on state forests should also be worked out. An analysis will also be worked out of the income derived from major and minor produce, of expenditure incurred on extension and constitution and improvement of forests and exploitation of forests produce, of expenditure incurred for administrative, executive and protective charges giving percentage of whole in each case.

The profit and loss account for departmental logging operations will be prepared in the following form:

Expenditure	Income
(i) Value of unsold balances in the depots at the beginning of the year.	(i) Sales from the depots including supplies to other departments.
(ii) Royalty of standing trees in hand at the beginning of the year.	(ii) Value of unsold balance carried over to next year.
(iii) Investment	(a) Unsold stock in depots.
(a) Working expense	(b) Royalty of standing trees not felled.
(b) Establishment	Total Income _____
(c) Depreciation & cost of capital	Less Total Expenditure ____
(iv) Royalty of standing trees taken over during the year.	Total Profit/Loss _____
Total Expenditure _____	Percentage of Profit/Loss on investment _____

Section (2) Forest Development Schemes and achievements.

Physical and Financial targets allocated and achieved under different plan schemes will be mentioned. Reasons for shortfall, if any, will be stated.

Chapter- VI Forest Research.

A record of research and experiments made for the introduction of new species of in the utilization of indigenous growth will be given in this Chapter. A summary of

the annual research report will appear in this Chapter. Work done in sample plots, experimental plots, yield and volume tables will be given. Territorial Divisional Forest Officers will send their report to Silvicultural Research Division by 25th April. Divisional Forest Office, Silva/ Research will prepare Annual Research Report for the State from the information received from various Divisions and work done in Silvicultural Research Division and send it to Principal Chief Conservator through his Chief Conservator of Forests (Development) and Conservator of Forests (Research) by 10th May. Annual Report Chapter on Forest Research will be prepared from this Annual Research Report and sent to Principal Chief Conservator of Forests, Haryana by the Chief Conservator of Forests (Development) so as to reach the Direction Office by 25th May.

Chapter VII Administration.

This Chapter will deal with establishment, services addition and casualties among staff, relations with other Departments etc. The inspection of offices should be briefly given. Details of charges held or number of days occupied on tour will not be given. Visit of officers to other States and also attendance in various conferences, seminars etc. will be given.

Training courses run during the year in the Forest Training Centre and number of persons trained outside the State will be mentioned.

Chapter-VIII General

This chapter will deal with any special matters of interest which are not covered under above heads. Work done on behalf of other departments like landscaping, small savings, Family Planning will be given. Work done under special schemes like MGNREGA and other employment generation / special schemes of the government etc. will find a place here.

Work done by Publicity unit in the shape of exhibitions, film shows, lectures etc. will be given. Number of visitors in the Exhibition and Publicity stall set up in the District on various occasions such as Van- Mahotsav etc. will be given.

Books, Posters, Leaflets published during the year will also be stated.

Chapter-IX Miscellaneous.

Section (1) General protection and breaches of Forest Act etc.

(a) General Protection:

This sub section is of importance and the total number of forest offences detected which come under observation during the year should be compared with the average of those which occurred during the past three year. In the same way the offences of the year under the head (i) "Injury by fire", (ii) "Unauthorized felling or removal of produce" (iii) "Unauthorized Grazing" and (iv) "Other Offences" which includes unauthorized lopping should be compared, the reasons for any marked increase or decrease being given, will be separately indicated under other offences. In another paragraph the number of cases compounded and brought to court should be considered, together with the percentage of convictions obtained. The sub-section should close with remarks as to undetected cases and the nature of the punishments inflicted by the magistracy in important forest cases.

(b) Protection from fire

The sub-section should open with a statement of the different methods employed, i.e. fire lines, patrols, departmental burning etc., and the work done under different methods, followed by information on the area under regular protection, the percentage of success attained and its cost per square kilometer. The origin of fires should be considered under the following heads:-

- i. Those originating in departmental fire conservancy operations.
- ii. Those crossing outer fire traces.
- iii. Those due to carelessness or accident by outsiders or to unknown causes.
- iv. Those originating from intention or malice.

A brief mention of construction and maintenance of fire watch towers, engagement of fire watchers and use of local telephone lines for fire protection may be made.

(c) Protection from Cattle.

The percentage of forests open to (i) grazing and (ii) browsing to the whole area may be mentioned. The number of cattle impounded as compared with the average

number of the last three years should be noted and reasons given for any marked change in these numbers. The injury done by cattle, means taken to prevent such injury and their results should be recorded. Areas thrown open to grazing on recommendation of civil authorities or hardship will find a brief mention here.

Section (2) Protection from injuries from natural causes.

This section should be of interest. Any special danger threatening the forests, such as insects, parasites, climbers, storms and snow etc. should be mentioned together with the measures taken to avert these dangers.

Section (3) Wild Life Preservation.

Management of Zoo, Deer Parks, Bird sanctuary and other sanctuaries and closed areas should be given. Work done in forest areas in respect of wild life development should be mentioned here.

Section (4) Employment of Labour in Forestry.

Total labour employed on Forestry operations in the terms of number of man days may be given.

Number of technically trained personnel and skilled and unskilled workers employed on regular basis at the beginning and close of financial year may also be given.

16.8

Form No. 7 (Area of Reserved, Protected, Un-classed leased forests and Private forests) Divisional Forest Officers will prepare this form by Ranges and the figures must agree with the total column of Annexure 1.

Instructions regarding preparation of forms and appendices.

As this form is often referred to for the purpose of ascertaining the area of a particular forest, it will be prepared in detail every fifth year i.e. in 2000, 2005, 2010, 2015 etc. All forest statements or forms which are required in detail every fifth year should be so prepared for the years 2000-01, 2005-06 and so on. During intervening years only totals by Ranges are required. Where any alteration in area of any particular forest has occurred, Divisional Forest Officers will give a foot-note to this effect.

Form No. 8 (Progress made in and expenditure incurred on Forest settlement). Totals for Divisions should be given.

Form No. 9 (Record of demarcation and maintenance of boundaries). As indicated by heading of column (2) the information given in this form should be confined to totals for each division, with a grand total for the Circle. The entries in column (6) should equal to total of those in columns (3), (4) and (5) while in ninth column should be the total of columns (6), (7) and (8) Column (7) is not intended to include any boundaries, which do not require demarcation as they will be shown in column (8). Where surveys have not been completed, the entries in column (7) and (8) must be estimated.

Form No. 10 (Forest Area surveyed and under Survey). This form should be restricted to a record of surveys made by the survey of Indian. The totals of columns 2,3,4,5,8,9,10 and 11 should show the work done up to date (column 14) and this total added to column 15 should equal the total forest area shown in column 16. Boundary surveys should not be taken into account in calculating the figures to be entered in column 15. When a track which has already been shown as surveyed is resurveyed in a more elaborate manner, the area entered for the year under the head of the superior survey should be deducted from the area for previous years shown under the head of the inferior Surveys, the alteration being explained in the column of remarks.

Form No. 11 (Progress made in Working Plans). This form is required in Divisional abstracts only for each class of forests separately.

Form No. 12 (Communications and buildings) Only total by Divisions should be given. No further details of expenditure are necessary except that an abstract should be made out at the end, giving the totals of the various items. These tools should tally with the figures given in Form No. 24.

Form No. 13 (Register of breaches of Forest Rules) Only totals by Divisions should be given.

Form No. 14 (Area of forests protected from fire) Information should be given for each range only, with totals for Divisions and Circles. Only area actually protected

from fire *e.g.* all *Chil*, *Sal*, scrub and irrigated plantation should be entered in column-7.

Form No. 15 (Causes of fires) A Divisional abstract is all that is required.

Form No. 16 (Area closed and open to grazing) This form should be filled in by Divisions only for each class of forests separately.

Form No. 17 (Return of grazing in State Forests) Information should be shown separately for each class of forests.

Form no. 18 (General progress of regeneration and afforestation) This form has now been simplified considerably.

The information is required in Division and Circle totals with a grand total of State.

Form No. 19 (Outturn of timber and fuel and agency of exploitation). Only Divisional totals are to be given for each class of forests separately. It is not necessary to show separate figures for the several methods of exploitation, but if desired the outturn of the different classes of timber may be given.

Form No. 20 (Outturn of Minor forest produce). An abstract for the whole Circle, showing the outturn from each class of forests separately but without details for Divisions, will suffice. The different kinds of produce to be shown separately may be left to Conservator, who will apart from receipts on account of grazing and fodder grass and of bamboos, which should invariably be shown separately confine themselves to items of revenue which are important in their Circles and show rest in one entry under the head "Miscellaneous".

Form No. 21 (Abstract of timber and other produce cut or collected by Government agency and brought to depots, sold locally, or otherwise disposed of). For the purpose of superior control and statistics it will suffice if the opening balances, the receipts and disposal during the year (taking into account all the different sources) and the closing balances are given in the lump sum for each division under the main heads of timber firewood and Minor Forest Produce only. In any one kind of wood processes a special value, its transactions may be shown separately from those of woods of other descriptions.

Receipts	Disposals
Received from the forest in depots and sold locally.	Removed by purchasers from depots
Received by conversion in depots	Sold locally converted in depots
Received by transfer from other sale depots	Lost or written off as useless.
	Used by the Department transferred to other sale depots.

Form No. 22 (Abstract showing the value of timber and other produce at sale depots). In the preparation of this form no credit for the value of free grants of forest produce is to be taken. The value of all forest produce to be entered in Form No. 22 will be the cost price, except in case when its market value is definitely known to be less than cost price in which case it will be put at market value.

Form No. 23 (Abstract showing the value of live and dead stock). In preparing this form the depreciation on store, tools and plants should be taken into account. A foot note should always be given showing the rate and amount of depreciation calculated and deducted.

The following schedule shows the percentage of depreciation fixed for various types of dead stock subject to latest instructions and order of the Government:-

Sr. No.	Stock of articles	Percentage of depreciation
1.	Building Kacha Pacca	5
2.	Building Kacha	5
3.	Furniture	5
4.	Iron Safe	1
5.	Tents (plains)	7 ^{1/2}
6.	Tents (Hills)	10 ^{1/2}
7.	Tools and Survey chains	15
8.	Type	15
9.	Mathematical instruments & steel type	5

10.	Tramways & machinery	5
11.	Motor Vehicles & Trucks	
	(a) Petrol Vehicles	25 16 ^{2/3} (12% in case of ley-land vehicles pending approval by Govt.
	(b) Diesel Vehicles	
	(c) Petrol Vehicles converted into diesel ones	20%
12.	Plain leather goods	10
13.	Ropes Manila	20
14.	Ropes Steel	10
15.	Fencing wire	5
16.	Misc. articles	15

Owing to the importance of the above form in the preparation of the State Profit & Loss Account, the greatest care should be taken by the Divisional officers in seeing that the figures entered are correct.

Form No. 24 (Summary of receipts and expenditure) for the expenditure both Revenue and Capital under the fixed budget sub-heads.

Form No. 26 (Revenue received and outstanding on account of revenue). This should be given in abstract for each Circle, the Chief Conservator's office being considered as a Circle for the purpose of this form.

To work out outstanding on account of Revenue only such items will be included which have become due by the close of financial year and will not be mere total of balance in Timber Form.

Form No. 27. (Outstanding and liabilities on account of contractors and disbursers). This form will be prepared by the Accountant General for each Circle.

ANNEXURES

Annexure-I. Statement showing types of forests in Haryana. This annexure will be prepared by working Circles in the following forms:-

Division	Working Circle	Conifers		Broad Leave Forests		Scrub	Irrigated Plantation	Waste	Remarks
		Merchantable	Unprofitable or inaccessible	Merchantable	Unprofitable or inaccessible				
1	2	3	4	5	6	7	8	9	10

Annexure-II.- Statement showing the progress of concentrated regeneration (mainly natural) – This statement will be prepared in the following form:-

Name of Working Circle	Principal species	Regeneration period	Total Area to be regenerated during the period	Normal progress of regeneration by 31 st March 20__	Area of fully established re-generation by 31 st March, 20__		Total	Percentage of the "Normal" established by 31 st March, 19	Remarks
					Previous	During the year			
1	2	3	4	5	6	7	8	9	10

Miscellaneous orders regarding annual reports

16.9 There is a tendency to include in annual departmental reports general discussions of policy and recommendations for future action in connection with matters which are frequently controversial. The attention, is therefore, directed to the orders contained in paragraph 5 of Punjab Government Consolidated Circular No. 3 in which it is laid down that the annual report should contain only the explanation of really important or suggestive variations in the statistics and a

statement of really noteworthy facts in the history of the year's administration. Matters requiring consideration and orders should not be brought forward in an annual report but should invariably be submitted in a separate official letter; if comment or suggestion is considered necessary, it should be as brief as possible especially when the matter is a complicated one or one regarding which there is room for controversy. These directions should be kept in view while writing annual reports. It is not intended to prevent from taking the opportunity of inviting attention to facts of interest or importance or considerations which form the subject of discussion in the press or in the Legislature, brevity is a matter of great importance and it is essential that matters requiring discussion or orders should be reserved for separate correspondence.

16.10 The copies of Annual Administration Report will be supplied by the Controller Government Printing Press as under:-

Supply of Annual reports

1	Haryana Government	7
2	President Forest Research Institute & Colleges	9
3	Principal Chief Conservator of Forests, Haryana	7 For office use
	For CCF & CF's -2 each	100 for distribution in the department.
	For DFO's – 2 each	13 sparc
	For RO's – 1 each	
	Central Library - 10	
4	Secretary, Haryana Legislative Assembly	4
5	Divisional Commissioner, Ambala, Hisar, Rohtak & Gurgaon	1 each
6	Director General of Forests	2
7	Principal Chief Conservators of Forests of all States one each	
8	Hony, Editor, The Indian Forester New Forest, P.O. Dehradun	1
9	Director of Agriculture, Haryana	1
10	Accountant General, Haryana	1
11	Economic and Statistical Adviser and Deputy Secretary Ministry of Agriculture, Govt. of India, New Delhi.	1

12	Under Secretary Cabinet Secretariat, Economics and Statistical Coordination Section, New Delhi.	1
13	Director, Animal Husbandry, Haryana	1
14	Director of Fisheries, Haryana.	1
15	Registrar Cooperative Societies, Haryana	1
16	Director of Panchayats, Haryana	1
17	Economics and Statistical Adviser, Govt. of Haryana	1
18	Principal, Administrative Training School, Ministry of Home Affairs, New Delhi.	1
19	LBSNA, Mussori	1
20	IGNFA, Dehradun	1
21	Assistant Librarian, National Libraries at Calcutta, Bombay, Madras and Poona.	4
22	Chief Commissioner, Union Territory, Chandigarh	1
23	Librarian Common wealth, Bureau Oxford, England	1
24	Director of Industries, Haryana	1
25	Central Statistical Organisation B Barracks Queensway, New Delhi	1
26	Secretary Indian Council of Agricultural Research, New Delhi	1
27	Secretary Indian Historical Records Training School, Metcalf house Delhi.	1
28	Under Secretary to Govt. of India, Ministry of Home Affairs, States reorganisation Section 4, Kitcher Road, New Delhi.	1
29	All Deputy Commissioners in Haryana	One each
31	For issue to other foreign countries and unforeseen demand.	21

16.11. Annual Research Report.

A report on the research work done during each financial year in the various branches of forestry will be submitted by all the Divisional Officers in the State to the Divisional Forest officers, Silvicultural Research Division before the 25th April each year.

16.12. DFO Silvicultural Forest Division will prepare the State report by 10th May and submit State report together with a summary to the Principal Chief Conservator of Forests, Haryana through his Chief Conservator of Forests (Development) and Conservator of Forests (Research). The Principal Chief Conservator of Forests will submit it to the President, Forest Research Institute Dehradun. The full report will be circulated to all Divisional Officers for perusal.

16.13 The following is the arrangement of chapters prescribed by the Forest Research institute.

Arrangement
of chapters

CHAPTER – I GENERAL

- A. The Central Forest Research Institute.
- B. The State.

CHAPTER – II SILVICULTURE AND WORKING PLANS

I. Experimental Silviculture

- i. General
- ii. Natural regeneration
- iii. Seeds
- iv. Nursery work
- v. Artificial regeneration
- vi. Reclamation & afforestation
- vii. Thinning and cleaning
- viii. Mixture
- ix. Under planting
- x. Silvicultural Systems

II. Working Plans and Statistics

- i. Working plans
- ii. Yield tables
- iii. Volume tables
- iv. Bark measurements, heart wood, etc.

- v. Miscellaneous

III. Miscellaneous

- i. Photographic Section
- ii. Records
- iii. Museum
- iv. Staff

Any other matter of interest like conferences etc.

CHAPTER – III FOREST BOTANY

Mycology

CHAPTER – IV FOREST ECONOMY

- I. General Work of Administration
- II. Experimental and commercial activities.
 - i. Timber testing
 - ii. Wood Preservation
 - iii. Timber seasoning
 - iv. Minor Forest Produce
 - v. Miscellaneous

CHAPTER – V FOREST ENTOMOLOGY

CHAPTER – VI FOREST CHEMISTRY

CHAPTER –VII FOREST PUBLICATIONS

16.14 Divisional Officers while writing their report should follow the arrangement of Chapters given in paragraph 16.13 as far as possible leaving out those on which they have nothing to say. The report should give in detail, record of the observations carried out and any definite conclusions arrived at but all mention of work not yet stated should be avoided. The State report should be compiled under the headings

given in paragraph 16.13 and if there is nothing to report under any heading the word “Blank” should be written below it.

16.15 Taking the section of silviculture for detailed comments which apply *mutatis mutandi* to the other sections, the President, Forest Research Institute writes as follows:

(1) Experimental Silviculture there are ten sub-heads, the first being (i) General, under this general head should be given a short account, not in detail, of the general experimental work that is going on. On the other Sub-heads, only two are taken by way of examples viz. (ii) Natural regeneration and (v) Artificial regeneration.

(2) Pages of matter have been sent in, regarding sample plots, giving number of seedlings counted, stating that a weeding was made at such and such a cost, and similar details for the same species is repeated over and over again and no attempt is made to correlate the various observations, or it is stated that the Divisional Forest Officer put down so many hectares of *taungya* containing certain species, and it was fairly successful, or that the sal seeded well in certain Divisions. Such matter is in place in the Divisional Forest Officer's Annual Administration Report, but not in the India Research Report. It is true that the recurrence of seed year is a proper subject of research and the central and local Silviculturists collect and file such information. But such remarks are not wanted in the Research Report until the enquiry has reached such a stage that a definite statement can be made as to the periodicity of the seed years.

(3) The general trend of the report so far has been to give a set of observations, with no conclusions. Observations are of course the basis of research, but a mere recital of them is not wanted for the Research Report. On the other hand, in some cases when a definite conclusion has been stated, it had been done with neither observation nor figures to support it.

The object of the Research Report is:-

(a) to inform the Department and the public what lines of research work are being carried out in the various states, and

(b) to let the Department and the public know any interim results of the work. Final results are generally published in some other form e.g. the records of the Institute though they may also be referred to or published in the report.

Take the case of a State which lays out 100 sample plots to test methods of natural re-production of Sal. The Silviculturist or the Divisional Forest Officer concerned observes the plots, counts seedlings, etc. and records his observations. At the end of the first year there is perhaps no definite result. It is then unnecessary to put into the Research Report, all the details of all the plots. All that need to be said is a number of plots were laid out to test methods of natural reproduction of Sal. Various intensities of light and shade, weeding and non-weeding, Soil working and non-working, etc. are being tried. Results to date are inconclusive. That is all anyone outside the State wants to know so long as the results are inconclusive. If any other Silviculturist is carrying on similar experiments and wants to know the details he knows where to write for them. But once a result is achieved even though it is an interim result and entirely conclusive, the matter is different. The result was probably obtained from a large number of observations, many of which overlap. When the conclusion is stated all the details on which it is based should be given and given with such clearness of arrangements as will enable the reader to check the conclusion for himself. It is not enough to print a string of observation and leave the reader to sort them out for himself.

(4) A single consolidated report for each state should be submitted. In States where special officers e.g. Silviculturist, Utilization Officer etc. exist it goes without saying that the reports should be compiled by these officers. Otherwise the compilation would be done in the office of Principal Chief Conservator of Forests, Haryana.

वन फार्म संख्या नं0 7

आरक्षित, सरक्षित, अवर्गीकृत क्षेत्र अथवा सार्वजनिक वन भूमि और पट्टे पर दिये गए वन
(क्षेत्र हैक्टेयरों में)

जिला	वन मण्डल	वर्ष के आरम्भ में क्षेत्र	वर्ष के दौरान जोड़ा गया क्षेत्र	वर्ष के दौरान छोड़ा गया क्षेत्र
1	2	3	4	5

वर्ष के दौरान अन्तरण पुनः जांच के कारण जोड़ा गया अथवा निकाला गया क्षेत्र	वर्ष के अन्त में क्षेत्र	विशेष कथन
6	7	8

वन फार्म संख्या नं0 8

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता सातवां संस्करण)

वर्ष के दौरान वन बन्दोबस्त में की गई प्रगति

वन मण्डल	सिविल जिला अथवा क्षेत्र	वन का नाम	क्षेत्र वर्ग किलामीटरों में		
			वर्ष के दौरान अन्तिम तौर पर निपटाए गए	वर्ष के आरम्भ में बकाया	वर्ष के दौरान लिया गया
1	2	3	4	5	6
वर्ष के दौरान लागत		अन्तिम तौर पर निपटाए गए क्षेत्र के प्रति वर्ग किलोमीटर की पूर्ण लागत	बन्दोबस्त सम्बन्धी सरकारी अधिसूचना		
	अन्य लेखों में		संख्या	तरीख	
7	8	9	10	11	

वन फार्म संख्या नं० 9

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता आठवां संस्करण)

सीमाओं की हदबन्दी और अनुरक्षण का रिकार्ड

जिला	मण्डल	वर्ष के दौरान जन सीमाओं की लम्बाई जिनकी नए सिरे से हदबन्दी की गई है	पहले से वर्तमान जन सीमाओं की लम्बाई जिनकी मुरम्मत की गई	पहले से वर्तमान जन सीमाओं की लम्बाई जिनकी मुरम्मत नहीं की गई	वर्ष के अन्त में कृत्रिम तौर पर अंकित सीमाओं की कुल लम्बाई
1	2	3	4	5	6

वर्ष के अन्त में अभी हदबन्दी की जाने वाली सीमाओं की लम्बाई	ऐसी प्राकृतिक सीमाओं की लम्बाई जिन की कृत्रिम तौर पर निशान लगाने की आवश्यकता नहीं	वर्ष के अन्त में सीमाओं की कुल लम्बाई	वर्ष के दौरान नए कार्य पर खर्च	हदबन्दी मुरम्मत पर खर्च	विशेष कथन
7	8	9	10	11	12

वन फार्म संख्या नं० 10

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता सातवां संस्करण)

वर्ष..... के दौरान वन सर्वेक्षण विभाग द्वारा सम्बन्धित और सर्वेक्षणाधान वन क्षेत्र वाला विवरण पत्र

स्थलाकृति सर्वेक्षण					
वन मण्डल	विशेष सर्वेक्षण जिसका खर्च वन विभाग द्वारा किया जाता है				
	पिछला		वर्ष का		लगत
	4"=1मी	2"=1 मी	4"=1 मी	2"=1 मी	वर्ष के दौरान
1	2	3	4	5	6

ऐसे सामान्य सर्वेक्षण जिनके लिये खर्च वन विभाग द्वारा नहीं किया जाता					
वर्ष के अन्त तक जोड़	पिछला		वर्ष का		
	2"=1 मी	छोटे पैमाने	2"=1 मी	छोटे पैमाने	
7	8	9	10	11	
सीमा सर्वेक्षण		सर्वेक्षित कुल क्षेत्र	शेष क्षेत्र जिसका सर्वेक्षण किया जाना है	फार्म 7 के अनुसार कुल क्षेत्र	विशेष कथन
पिछला	वर्ष का				
12	13	14	15	16	17

वन फार्म संख्या नं० 11

(अनुच्छेद 76, 77 और 79 वन विभाग संहिता सातवां संस्करण)

कार्य योजना में की गई प्रगति वर्ष

जिला	मण्डल	स्वीकृत कार्य-योजनाओं के अधीन क्षेत्र		
		वर्ष के आरम्भ में	वर्ष के दौरान जोड़ा गया	वर्ष के दौरान निकाला गया
1	2	3	4	5

क्षेत्र जो कार्य योजना के अधीन नहीं है				
वर्ष के अन्त में		तैयार की जा रही योजनाएँ	तैयार न की जा रही योजनाएँ	
वास्तविक क्षेत्र	कुल वन क्षेत्र की प्रतिशतता (जैसा कि खाना 11 में दिखाया गया है)		अब अपेक्षित है	जो अपेक्षित नहीं है
6	7	8	9	10

फार्म नं० 7 में कुल वन क्षेत्र (खाना 6,8,9 और 10 का जोड़)	परिशोधित			वर्ष के दौरान कार्य योजनाओं पर खर्च	विशेष कथन
	नियत अथवा अपेक्षित	वर्ष के अन्त में चाल	वर्ष के दौरान परिशोधित कार्य योजनाएँ जो मन्जूर हुई		
11	12	13	14	15	16

वन फार्म संख्या नं० 12

(अनुच्छेद 70, 76 और 79 वन विभाग संहिता सातवां संस्करण)

वर्ष के दौरान संचार और भवन दर्शाने वाला विवरण पत्र

जिला	मण्डल	वर्ष के दौरान नए काम			
		भवन			
		खर्च			
		मुख्यालय भवन पर	विश्राम गृहों पर	अधीनस्थ कर्मचारियों के लिये भवनों पर	अन्य भवनों पर
1	2	2क	2ख	2ग	2घ

सड़क तथा पथ

कुल खर्च	छकड़ों के लिये सड़क		अश्व पथ	
	लम्बाई	खर्च	लम्बाई	खर्च
3	4क	4ख	4ग	4घ

अन्य				अन्य कार्यों पर किया गया खर्च	नए कार्यों पर कुल खर्च
लम्बाई	खर्च	पदों तथा सड़कों की कुल लम्बाई	कुल खर्च		
4ड.	4च	5	6	7	8
					(लम्बाई कि०मी में)

वर्ष के दौरान की गई मुरम्मत				
भवन				
खर्च				
मुख्यालय भवनों पर	विश्राम गृहों पर	अधीनस्थ कर्मचारियों के लिये भवनों पर	अन्य	किया गया कुल खर्च
9क	9ख	9ग	9घ	10

सड़कें तथा मार्ग					
छकड़ों के लिये सड़कें		अश्व पथ		अन्य	
लम्बाई	लगत	लम्बाई	लगत	लम्बाई	लगत
11क	11ख	11ग	11घ	11ड.	11च
मार्गों अथवा सड़कों की कुल लम्बाई है	कुल खर्च	अन्य कार्यों पर किया गया खर्च	किया गया कुल खर्च	विशेष कथन	
12	13	14	15	16	

वन फार्म संख्या नं० 13

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता आठवां संस्करण)

वर्ष के दौरान वन नियमों के उल्लंघन सम्बन्धी रजिस्टर दर्शाने वाला विवरण पत्र

जिला	वन मण्डल	पिछले वर्ष के अनिर्णयित मामले			
		क	ख	सभी	
1	2	3	4	5	
वर्ष के नए मामले					
अग्नि द्वारा वन की हानि			अनाधिकृत तौर पर वृक्ष की हानि		
क	ख	ग	क	ख	ग
6	7	8	9	10	11

अनाधिकृत तौर पर पशु चराना			अन्य अपराध		
क	ख	ग	क	ख	ग
12	13	14	15	16	17

कुल मामले						
क	ख	ग	क	ख	ग	सभी
18	19	20	21	22	23	24

वर्ष के दौरान निपटान					
अपराध सिद्धियां			अपराध मुक्तियां		
मामले		व्यक्ति		मामले	
क	ख	क	ख	क	ख
25	26	27	28	29	30

व्यक्ति		मामले		जोड़	
क	ख	क	ख	सभी	क
31	32	33	34	35	36
व्यक्ति		वर्ष के अन्त में विचाराधीन मामले			विशेष कथन
ख	सभी	क	ख	सभी	
37	38	39	40	41	42

‘क’ न्यायालय में ले जाए गए केस।

‘ख’ इण्डियन फोरेस्ट एक्ट, 1927 की धारा 68.

‘ग’ ऐसे केस जिन में अपराधियों का पता नहीं लगा।

वन फार्म संख्या नं० 14

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता सातवां संस्करण)

वर्ष..... के दौरान दावानल से रक्षित वन-क्षेत्र

जिला	मण्डल	पिछले वर्ष तक		
		संरक्षण करने का प्रयत्न किया गया क्षेत्र	वास्तव में सुरक्षित क्षेत्र	ऐसा क्षेत्र जिसका संरक्षण करने का प्रयत्न किया गया
1	2	3	4	5

असफलता	वर्ष वास्तव में सुरक्षित क्षेत्र	वर्ष में लागत (रूपयों में)	विशेष कथन
6	7	8	9

वन फार्म संख्या नं० 15

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता सातवां संस्करण)

वर्षके दौरान दावानल के कारण

जिला	मण्डल	(क) दुर्घटना द्वारा तथा अग्निरेखा जलाने में असावधानी से लगी आग		(ख) बाध्य अग्निरेखा पार करके वनों में लगने वाली आग	
		कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में
1	2	3	4	5	6

(ग) आरक्षित अथवा अग्निरेखा क्षेत्र में लगने वाली आग					
दुर्घटना या लापरवाही के कारण					
वनों में नियुक्त कारगरों, वन उपज		वनों में से गुजरने वाले ग्रामीणों, यात्रियों आदि द्वारा		रेलवे इंजनों द्वारा	
कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में
7	8	9	10	11	12

साभिप्राय लगाई गई आग							
विद्युत द्वारा अथवा अग्नि द्वारा		नई घास प्राप्त करने के लिये		शिकार समाप्त करने के लिये अथवा झाड़ियां आदि कम करने के लिये			
कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में		
13	14	15	16	17	18		
दुर्घटना से लगाई गई आग		जोड़		अज्ञात कारण		जोड़ (क),(ख) तथा (ग)	
कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में	कितनी बार आग लगी	जला क्षेत्र हैक्टेयरों में
19	20	21	22	23	24	25	26

वन फार्म संख्या नं० 16

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता)

वर्ष के दौरान चराई के लिये रक्षित और आरक्षित क्षेत्र

जिला	मण्डल	सभी पशुओं की चराई के लिये बन्द क्षेत्र	
		समस्त वर्ष	वर्ष का कुछ भाग
1	2	3	4

चराई के लिये आरक्षित					
सभी पशुओं के लिये		कोंपले खाने वाले पशुओं, उंट, भेड़, बकरी के अतिरिक्त सभी पशुओं के लिये		कुल वन क्षेत्र	विशेष कथन
समस्त वर्ष	वर्ष का कुछ भाग	समस्त वर्ष	वर्ष का कुछ भाग		
5	6	7	8	9	10

वन फार्म संख्या नं० 17

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता)

वर्ष के दौरान हरियाणा राज्य में वनों में चराई सम्बन्धी विवरण—पत्र

जिला	मण्डल	पूरे दरों पर			
		भैंसे	गाय तथा बैल	बकरियां तथा भेड़े	उंट
1	2	3	4	5	6

अदायगी पर चराई पशुओं की संख्या					
रिआयती दरों पर					
अन्य पशु	प्राप्त शुल्क	भैंसे	गाय तथा बैल	बकरियां तथा भेड़े	उंट
7	8	9	10	11	12

निशुल्क चराई पशुओं की संख्या					
बंदोबस्त अधीन हक द्वारा					
अन्य पशु	प्राप्त शुल्क		भैंसे	गाय तथा बैल	बकरियां तथा भेड़े
	वास्तविक	पूरे दरों पर कीमत			
13	14	15	16	17	18

बंदोबस्त के अधीन रहते हुए सरकार की स्वेच्छा से अथवा अन्यथा					
उँट	अन्य पशु	पूरे दरों पर शुल्क	भैंसे	गाय तथा बैल	बकरियां तथा भेड़े
19	20	21	22	23	24

उँट	अन्य पशु	पूरे दरों पर शुल्क	पूरे दरों पर कुल शुल्क	पूरे दरों पर मूल्य का कुल जोड़
25	26	27	28	29

वन फार्म संख्या नं० 18

पुनरोत्पादन तथा पौधारोपण की प्रगति, वर्ष 1973-74

जिला	मण्डल	खासतौर से प्राकृतिक	विशेष तौर से बनावटी	क्षेत्र जो वर्ष के दौरान पौधारोपण किया गया	जोड़	रिजेनरेशन तथा देख-भाल आदि पर खर्च
1	2	3	4	5	6	7

वन फार्म संख्या नं० 19

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता, सातवां संस्करण)
वन विभाग, हरियाणा

वर्ष के दौरान ईमारती लकड़ी तथा ईंधन का उत्पादन (घन मीटरों में) तथा समायोजन ऐजेंसी।

जिला	मण्डल	असम ईमारती लकड़ी, लागज			
		सरकार	क्रेता	निःशुल्क	हकदार
1	2	3	4	5	6

असम ईमारती लकड़ी, पोल्ल					
योग	सरकार	क्रेता	निःशुल्क	हकदार	योग
7	8	9	10	11	12

चीरी अथवा चकौर ईमारती लकड़ी				
सरकार	केता	निःशुल्क	हकदार	योग
13	14	15	16	17

विविध				
सरकार	केता	निःशुल्क	हकदार	योग
18	19	20	21	22

कुल योग ईमारती लकड़ी					
सरकार	केता	निःशुल्क	हकदार	योग	सरकार
23	24	25	26	27	28

ईंधन					
केता	निःशुल्क	हकदार	योग	कुल उपज	विशेष कथन
29	30	31	32	33	34

वन फार्म संख्या नं० 20

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता, सातवां संस्करण)

वन विभाग, हरियाणा

वर्ष के दौरान लघु वन उपज

उपज का विवरण	लेजाई गई अथवा प्रयोग में लाई गई					
	सरकारी ऐजेंसी द्वारा		केताओं द्वारा		निःशुल्क	
	मात्रा	मूल्य	मात्रा	मूल्य	मात्रा	मूल्य
1	2	3	4	5	6	7

हस्ताक्षरों द्वारा		जोड़		विशेष कथन
मात्रा	मूल्य	मात्रा	मूल्य	
8	9	10	11	12

वन फार्म संख्या नं० 21

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता, सातवां संस्करण)

वन विभाग, हरियाणा

वर्ष के दौरान लकड़ी तथा अन्य उपज का हिसाब जो काटी गई या सरकारी ऐजेंसी द्वारा एकत्रित की गई एवं डिपो पर लाई गई, स्थानीय दे दी गई या जिसका अन्यथा निपटान किया गया।

(घन मीटरों में)

जिला	मण्डल	वनों तथा बिक्री डिपो में वर्ष के आरम्भ में शेष	वर्ष के दौरान प्राप्त	योग	वर्ष के दौरान निपटान की गई	वनों तथा बिक्री डिपो में वर्ष के अन्त में शेष
1	2	3	4	5	6	7

वन फार्म संख्या नं० 22

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता, सातवां संस्करण)

वन विभाग, हरियाणा

..... के दौरान बिक्री डिपो पर लकड़ी तथा अन्य उपज का मूल्य दर्शाते हुए विवरण पत्र।

लकड़ी तथा अन्य उपज का वर्णन	वर्ष के आरम्भ में हस्तगत		
	संख्या	घनमीटर	मूल्य
1	2	3	4

वर्ष के अन्त में हस्तगत			मूल्य में अन्तर		विशेष कथन
संख्या	घनमीटर	मूल्य	वर्ष के हक में	वर्ष के विरुद्ध	
5	6	7	8	9	10

वन फार्म संख्या नं0 23

(अनुच्छेद 76, 78 और 79 वन विभाग संहिता, सातवां संस्करण)

वन विभाग, हरियाणा

वर्ष के दौरान निष्क्रिय व सक्रिय स्टाक का मूल्य दर्शाते हुए विवरण पत्र।

जिला	मण्डल	निष्क्रिय व सक्रिय स्टाक का विवरण	वर्ष के आरम्भ में	
			संख्या	मूल्य
1	2	3	4	5

वर्ष के अन्त में		मूल्य में अन्तर		विशेष कथन
संख्या	मूल्य	वर्ष के हक में	वर्ष के विरुद्ध	
6	7	8	9	10

वन फार्म संख्या नं0 24

(अनुच्छेद 59, 60, 76, 78 और 79 वन विभाग संहिता, सातवां संस्करण)

वन विभाग, हरियाणा

(क) वर्ष प्रान्त के लिये खर्च का सार

बजट उपशीर्ष	यूनिट का नाम	राशि रूपयों में
1	2	3

(ख) वर्ष..... के दौरान राजस्व का सार

बजट शीर्ष	यूनिट का नाम	राशि रूपयों में
1	2	3

वन फार्म संख्या नं0 26

(अनुच्छेद 76 और 78 वन विभाग संहिता, सातवां संस्करण)

वन विभाग, हरियाणा

वर्ष के दौरान प्राप्त राजस्व और बकाया राजस्व

जिला	मण्डल	विशिष्ट विवरण	वर्ष के आरम्भ में बकाया	वर्ष के दौरान बिक्री और अन्य राजस्व का मूल्य	जोड़	वर्ष के दौरान वसूल की गई राशि	वर्ष के अन्त में विभाग को देय बकाया	विशेष कथन
1	2	3	4	5	6	7	8	9

वन फार्म संख्या नं0 27

(अनुच्छेद 76 और 78 वन विभाग संहिता, आठवां संस्करण)

वन विभाग, हरियाणा

वर्ष के लिये ठेकेदारों और वितरकों के सम्बन्ध में बकाया और देयताएं

जिला	मण्डल	विभागीय देनदार		
		अवशेष	नकद वसूलियां और वर्ष के दौरान सप्लाई और किए गए कार्य का मूल्य	जोड़
1	2	3	4	5

विभागीय लेनदार			देय बकाया		विशेष कथन
अवशेष	वर्ष के दौरान की गई अदायगी	जोड़	विभाग को (बकाया)	विभाग द्वारा (देयताये)	
6	7	8	9	10	11

CHAPTER – XVII

MISCELLANEOUS EXECUTIVE ORDERS BY GOVERNMENT AND THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS Part-I-General

17.1 The Principal Chief Conservator of Forests, Haryana desires to bring to the notice of all members of the staff the general lines of the policy which is intends to pursue. Haryana Government has adopted the Haryana Forest Policy 2006 which forms the guiding principle for forest management in Haryana.

Forest policy
enunciated by the
Principal Chief
Conservator

Silviculture being the foundation of all good forestry it follows that the most important duty of all concerned is to see that silviculture of this State rises to as near perfection as possible. From field inspection it appears that this is not always the case. The Divisional Forest Officer is responsible for the silviculture of the division; he is not to entrust markings to those incapable of doing them and he must satisfy himself that the work has been properly carried out. All Divisional Officers are expected to take a leading and active part in the silviculture of their Divisions and Conservators are particularly requested when inspecting Divisions to see that they are satisfied with the standard of silviculture. Silviculture incompetence will be seriously considered in all cases of promotion.

In view of intensive management, and introduction of new species, artificial regeneration is relied upon but full advantage should be taken of coppice and natural regeneration. The ecological conditions of every site more than the personal wishes of the forester or the dictate of finance are to be considered in the selection of species. In the plantations normally pure woods are raised but occasional growth of other species will also be preferred if it suits the site conditions and can merge with the general crop.

Working plans entrust the regeneration of the forests to the Divisional Officer and it is his business to get on with the work. Divisional Officers are strictly bound by their working plans whatever their personal fancies may be. Tampering with working plans has usually done far more harm than good and is to be discouraged. Conservators of Forests are requested to see that due responsibility is delegated through all ranks of the service so that each individual knows exactly what

he has to do and is given the necessary facilities for doing it. All useless writing and correspondence should be cut out. The efficiency of each individual will be judged not by the numbers of his correspondence register but by the state of his forests.

The financial transactions of the department call for great attention. Every possible economy on every sort of expenditure including staff is to be effected everywhere.

In carrying on departmental exploitation not only must strict supervision be exercised over all operations but costs must be reduced or profits will vanish.

The standard of scientific research is not satisfactory. Intensive research into various problems is required. The Principal Chief Conservator of Forests expects the cordial co-operation of all members of the department in improving technical efficiency and in raising the standard of scientific research.

Broad principles are enunciated in the National Forest Policy Resolution of 1952. The thinking has further developed and importance of forestry has been gradually recognized. National Commission of Agriculture in its various interim reports has suggested the desired changes in the forest policy Central Board of Forestry has under consideration modification of the 1952 National Forest Policy. Haryana Forest Policy 2006 is followed by Forest Department Government of Haryana in its schemes and programmes.

Taking into consideration the above discussion, forests are classified as follows:

- (a) **Protection forests**, i.e. those forests which must be preserved or created for physical and climatic consideration;
- (b) **National forests or production forests** i.e. those which have to be maintained and managed to meet the needs of defence, communications, industry and other general purposes of public importance;
- (c) **Village forests** i.e. those which have to be maintained to provide firewood to release cow dung for manure and to yield small timber for agricultural implements and other forest produce for local requirement and to provide grazing for cattle;

(d) **Tree lands**, i.e. those areas which though outside the scope of the ordinary forest management are essential for the amelioration of the physical conditions of the country.

Village communities in the neighborhood of a forest will naturally make greater use of its products for the satisfaction of their domestic and agricultural needs. Such use, however, should in no event be permitted at the cost of national interests. The accident of a village being situated close to a forest does not prejudice the right of the country as a whole to receive the benefits of a national asset. The scientific consideration of a forest inevitably involves the regulation of rights and the restrictions of the privileges of user, depending upon the value and importance of the forest, however irksome such restraint may be to the neighboring areas; to them we owe the richness of the country. The hilly forests, for instance, are the greatest of National assets. The denudation and under development of the hill slopes leads to greater intensity and frequency of floods, recurrent erosion and to coarse detritus being deposited on the fertile subordinate tracts. This process inflicts immeasurable loss and misery on the unsuspecting millions in the Indo-Gangetic Plain, and brings about a progressive and permanent impairment of soil fertility, and a cumulative reduction in the agricultural potential of the whole land. While, therefore, the needs of the local population must be met to a reasonable extent, national interests should not be sacrificed because they are not directly discernible, nor should the rights and interests of future generations be subordinated to the improvidence of the present generation.

The indiscriminate extension of agriculture and consequent destruction of forests have not only deprived the local population of fuel and timber, but have also stripped the land of its natural defenses against dust storms, hot desiccating winds, and erosion. The old policy, which envisaged the relinquishment subject to certain safeguards honoured only in their branch of even valuable forest land for permanent cultivation has resulted in general deterioration of physical conditions to the detriment of national interests and must therefore, be given up. In the abstract the claims of agriculture undoubtedly appear stronger than those of forestry. The notion

widely entertained that on sufferance on residual land not required for any other purpose, has to be combated. The role of forests in the national economy, both protective and productive entitles forests to lay claim to an adequate share of land. The importance of tree lands in the rural economy of this region where agriculture constitutes the mainstay of the vast bulk of population can scarcely be overemphasized.

The correct solution to the land problem is to evolve a system of balanced and complementary land use, under which each type of land is allotted to that form of use under which it would produce most and deteriorate least. A detailed survey of lands with a view to their proper utilization is therefore highly desirable.

It is now recognized that fires protection can only be really effective with the good will of the people and it should be the aim of the Forest Department to enlist their support. The personal factor is of more importance than any other in fire protection and the Forest officer should be in the closest touch with the people.

Such are the general principles which the Principal Chief Conservator of Forests desires to be observed in the administration of the forests of Haryana State.

17.2 The following is the list of tents authorized for Forest officers in Haryana. The scale will be worked up to as required:-

Sr. No.	Designation of Officers	Swiss Cottage 4.2m x 4.2m	Swiss Cottage 3.00m x 3.00m	Field Officer Kabul Pal 3.00 x 3.00m	Officer tent 2.4m x 2.4m	Shouldarics 3m x 3m
1.	Chief Conservator & Conservator (each) and above	1	-	1	-	3
2.	Divisional Forest Officer & Working Plan Officers (each)	-	1	-	1	2
3.	Attached Officer (each)	-	-	1	-	1
4.	Forest Rangers (each)	-	-	-	1	1

Note:- The Swiss cottage tent will be provided with bathroom at back. Each door of tent will be provided with parda and 1.8m High chicks. Shuttered net window will be fitted in each of the side wall *kanat*. The tent will be supplied with enclosed *saiban* and detachable 1.8m high *Kanats*.

17.3 All new tents must be purchased through the Controller of Stores, Haryana after placing the indents with him through Principal Chief Conservator of Forests. The tents can, however, be got prepared through the Central Jails of Haryana.

Instructions regarding the purchase of tents and the disposal of unserviceable ones.

(2) A committee of Divisional Forest Officer and attached officer or Legal Range officer shall inspect the tents so purchased, and prepare a report in the prescribed form.

(3) When a tent in stock is not serviceable and cannot be made so by repairs, it should be inspected by a committee of three officers which should include as many gazetted officers as possible who will report upon it in the prescribed form.

(4) Tents with proper care and proper repair, are expected to last eight years, except, in hilly areas where the climate wears them out sooner. If a tent less than 8 years old is condemned the reason should be explained when the report of the committee of three officers as mentioned in sub para 3 above is submitted to the Conservator.

FORM OF REPORT OF COMMITTEE

Report of a Committee assembled by invitation or order of _____ to report on tents belonging to the _____ office at _____

Dated _____

President

Members

No.	Description	Cost	No. & Date of authority for purchase in the case of new tent or date of purchase in the case of one to be condemned	Name of maker	Remarks

Attending the Committee

President

Member

Member

17.4 It has been observed that Forest Officers placed in special duty in connection with working plans or research etc. sometimes consider that they have been badly treated. The selection for such duty should be considered a compliment. All ranks of the service should consider it a privilege to be given the opportunity of making

Special Duty

themselves more proficient in their profession and they may rest assured that such proficiency will be of considerable advantage to them in after years. Members of the staff who fail under such circumstances have only themselves to thank if they find themselves relegated to a position of mediocrity on the list. The Principal Chief Conservator of Forests would be glad to see a much greater interest in the technical and scientific aspects of forestry manifested in all ranks of the service.

Departmental Working

17.5 As a policy matter it has been decided to carry out timber extraction works departmentally as far as possible according to availability of funds and staff in the forest areas of Haryana. Every year profit and loss statement will be prepared by the DFO. Logging and submitted to his conservator. Similarly after the close of the financial year the Conservator of Forests will submit to the Chief Conservator of Forests and Principal Chief Conservator of Forests a consolidated statement of profit and loss of the circle. On receipt of the consolidated statements in the Chief Conservator's office pillar diagram for timber and firewood will be prepared separately showing average cost per m³, incurred from forest to Sale Depot. These statements will be prepared separately for compact forests (Plains). Compact forests (hills) and Rail, Road and Canal strips because of different nature of expenditure on each of these forest areas. The diagram will be in vertical scales with appropriate scale Different operations of work will be shown indifferent colours in the diagram. The extraction of wood may be done by the Haryana Forest Development Corporation (HFDC) by specific order of the Government. The HFDC will be provided with the felling list by the DFO (T) for felling of trees in districts or otherwise specified in government order. The HFDC will deposit royalty with the Territorial Forest Division as rate agreed upon by MD HFDC and PCCF.

Calculation of Royalty

17.6 Normally a felling lot will be allotted after putting it for open auction and the highest bid in the auction will be its royalty. When the open auction rate is considered low by the department it will be allotted for departmental working. In case any lot is allotted without putting it in open auction its royalty will be worked

out by territorial Divisional Forest Officer considering last auction sales of similar produce and market trend and this royalty will be decided by committee of Conservators (Territorial) including Chief Conservator and Conservator (Production). In case the royalty cannot be settled by the committee, the matter will be referred to Principal Chief Conservator of Forests for decision.

17.7 Statement showing average rate per m³ of chief sizes of logs of each species separately and firewood will be prepared by the Divisional Forest Officer (Logging). The statement will show the following sizes of logs. The Divisional Forest Officer (Logging) after completing the statement will forward the same to the Conservator of Forests (Production), who will check it and forward it to the Chief Conservator of Forests (Production). The Chief Conservator of Forests (Production) will check it and forward it to the Principal Chief Conservator of Forests, Haryana so as to reach him on 1st June each year.

Timber Statement

Calculation of average sale rate per m³ of each size of species separately.

Sr. No.	Species	Particular	Length (m)	Breadth (m)	Thickness (height) (m)	Girth (cm)
1.	Sal Shisham/ Kikar or Misc.	Logs	1.00	-	-	Upto 90 cm/ above 90 cm
2.	"	"	1.30			
3.	"	"	1.60			
4.	"	"	1.90			
5.	"	"	2.20			
6.	"	"	2.50			
7.	"	"	2.80			
8.	"	"	3.10			
9.	"	"	3.40			
10.	"	"	3.70			
11.	"	"	4.00			
12.	"	"	4.30			
13.	"	"	4.60			
14.	"	"	4.90			
15.	"	Hollow & defective	Variable			Variable
16.	"	Firewood	20.00	1.00	1.50	-

Note:- A standard stack of firewood will be of 30 m³ stacked volume.

17.8 In Haryana there is no scope of resin tapping being carried out departmentally because of very small area under Chil Crop in Morni-Pinjore Forest Division. Due to this reason the resin tapping will be generally carried out through purchasers by annual sale of resin blazes to them.

17.9 The contractors generally commit irregularities while tapping the resin blazes leased out to them. In order to ensure that tapping is of good standard, it is necessary that the provisions laid down in Punjab Forest Leaflet No. 13 are scrupulously followed and in case of irregularities adequate penalties are imposed. Similarly there is need of imposing suitable penalties for illicit tapping of blazes not enumerated for the purpose. The labourers increase the width, depth and length of blazes during the wet and cold month. The fact that the contractors can be penalized for this un-necessary increase in the size of blazes does not absolve the field staff of their responsibility. They are, therefore, required to do frequent checking of the resin work and the Forest Officers have to issue timely warning to the contractor to control the increase in size of the blazes which adversely affect the life of *chil* trees. Penalties for defective Resin Tapping work and illicit tapping have been laid down in Chief Conservator of Forests 'Standing Order No. 1/72-73, dated 05-09-1972.

17.10 The resin tapping work in the private areas covered under the Punjab Land Preservation Act of 1900 should also be controlled as per instructions contained in para 17.9 supra. The defective and unauthorized blazes should be treated as an offence under the Punjab Land Preservation Act. In such areas the Forest Officers can therefore under section 66 of Indian Forest Act, 1927 read with section 20 of Punjab Land Preservation Act and can stop their tapping by pulling out lips of such blazes in addition to taking cognizance of the case.

(a) General

17.11

Rules for Forest Library

- (1) The library shall be open during office hours on all working days. Only reading room will open on holidays except National holidays from 8.00 to 11.00 AM.
- (2) All officials of Haryana Forest Department are permitted to use the library. Divisional Forest Officer in charge of library may permit others to use it.
- (3) No one shall remove from the library any book or periodical except in accordance with rules regulating the issue and return of books on loan.
- (4) No one shall, whether under presence of correcting an error or otherwise, make any mark on any book or turn down its leaves or otherwise damage it.
- (5) If a book issued on loan is lost, the borrower shall replace it or pay its value as decided by the Divisional Forest Officer, in-charge of the library.
- (6) Books marked by an asterisk on the catalogue are not removable from the library.

(b) Issue and return of books.

- (7) Gazetted officers and Forest Rangers of the Haryana Forest Department are permitted to take books or periodicals on loan from the library giving a written receipt. In case of officers stationed outside, books will be supplied by post on receipt of the indent and printed receipt will be sent along with which must be signed and returned at once.
- (8) Books taken out on loan are liable to recall at any time by the Divisional Forest Officer, in-charge of library but if not so recalled may be kept for a month. In special cases, Divisional Forest Officer, in-charge of library can extend this period for another one month. Officers are requested however, to keep the books with them for minimum time possible.
- (9) The number of volumes which may be taken out on loan at one time by an individual is ordinarily limited to three.
- (10) To reduce expenditure on postage to the minimum each division except in case of emergency which should be quoted clearly, should intend and shall be supplied with books only once a month and preferably in the first week. Attached Officers

and Range officers should send their requirements to the Divisional Forest officer, who will forward consolidated indent making it clear therein whether the whole lot asked for should be sent to headquarters of the Division or a specified part should go to officers away from Divisional Headquarters.

(11) Written receipt prescribed under Rule 7 shall be returned to the borrower on receipt of the books back in the library and any officer not getting it back should let the Divisional Forest Officer in-charge of library know about it.

SERVICE STAMPS

Part – I

Maintenance
of Accounts

17.12

(1) Every controlling or disbursing officer shall maintain an account of service stamps purchased from the treasury and of all issues made there from to officials entrusted with the posting and dispatch of official communications. The account shall be kept in form (F.D. 38). Responsibility for proper maintenance of form and the custody of stamps shall be entrusted to an official specially detailed for the purpose by the controlling or disbursing officer.

(2) The dispatcher or other official who is responsible for the dispatch and posting of official communications shall show receipt of stamps in the register.

(3) No issues of stamps shall be made to any official except on a written requisition and after the official responsible for the custody of stamps has satisfied himself that the requirement is justified. The official responsible for the issue of stamps shall take a receipt for all issues made by him in stamps register (F.D. 38) prescribed in Rule 1 or by a separate receipt which should be pasted in the stamp register.

(4) Ordinarily, official entrusted with the dispatch of official letters will be entitled to draw stamps, but the head of an office may authorize any other official to draw stamps for official use and require him to maintain the stamp register.

(5) The value of stamps with a dispatcher shall be shown in the stamp register at the commencement of each day and the balance carried forward from day to day after deducting the total value of stamps used as shown against each cover

dispatched in the course of a single day. This register must be checked by Divisional Forest Officers and Superintendent as the case may be when the accounts are signed.

(6) No custodian of stamps or dispatcher may loan stamps for the use of another office.

(7) All references by Government servants on private matters such as leave, leave salary, pay, increments, funds, subscription, house rent, postings, motor car advances from the General Provident Fund Accounts, etc. must be submitted in covers stamped with ordinary postage and not with service postage stamps.

(8) No service stamps should be used on official correspondence addressed to foreign countries vide clause 359 of the Indian Post and Telegraph guide.

Part – II

(9) The stamps accounts shall be audited at the end of every quarter in each financial year by a gazetted officer or other responsible official nominated by the controlling or disbursing officer.

(ii) Domestic Audit

(10) Such audit shall be carried out in the following order:-

- a) Trace all purchasers of stamps in the Cash Book (FAC-6) of the office for the period under audit.
- b) See that all such purchases have been brought to account in the register prescribed by rule 1 and that the balance with the custodian is correct by actual count.
- c) See that issues of stamps made to the dispatcher or other authorized official have issued and entered in the stamp register.
- d) See that such issues have been brought to account in the stamps registers.
- e) Then see that all issues entered in the stamp register have been duly consumed from time to time and that the balance of stamps in hand with the dispatcher is correct.

- f) Further make a 10 percent check of daily dispatches from the stamp register and issue register to see that rules are being complied with the that the rules in Part IV are not being disregarded by subordinates.
- g) If the accounts of the dispatcher are correct and no irregularity has been committed by the dispatcher of other official vide clause (f) above, a certificate of correctness should be recorded at the end of the accounts maintained by the dispatcher/other official. Should any irregularity or discrepancy be discovered, the matter should be reported separately to the controlling or disbursing officer.

PART – III

The dispatcher should weigh every parcel and letter and then affix stamps of the required value.

(12) The registered post should be used for the transmission of:-

- a) Original documents of which copies cannot be obtained.
- b) Confidential and secret documents.
- c) Documents which are required under rule of law to be sent by registered post.
- d) Such other documents which the head of an office or other gazetted officer may require to be so sent.

. (13) When registration cannot be affected under the foregoing rule and some measures of precaution are needed, the practice of obtaining certificates of posting should be followed.

PART – IV

(14) (1) Urgent letters and parcels should be dispatched on every working day.

(2) Other letters and parcels, the posting of which is not matter of urgency, should be dispatched on alternate days, except when the last working day is followed by two close holidays in which case dispatch should take place on the last working day.

(iii) Weighment of parcels and letters and use of the registered post

(iv) Dispatch

Note: 1. Nothing in the latter part of this rule, is intended to delay the posting of communications to the Central and State Government or of report diaries etc. which are required under rule or special orders to be sent daily.

Note: 2 The selection of the letters and parcels for dispatch on alternate days will not rest within the dispatcher. Letters etc. should be so distinguished before they reach the dispatcher as to leave him no discretion in the matter of the dispatch of urgent communications.

(15) Two or more covers should not be sent to the same office on the same day.

(16) Any disregard of rule 12, 14(2) and 15 should be viewed as a waste of public funds and the official responsible should be dealt with accordingly.

PART-V

(17) Except as provided for in the following rule every telegram should be authenticated by the head of the office from whom it emanates.

(v) Telegrams &
e-mails

Official e-mail ID has been provided to every government office and officers by National Informatics Centers (NIC). The e-mail received on official mails must be downloaded immediately by the official responsible for that and produced before the head of the office on the same date.

(18) The head of an office may authorize another officer or other responsible official to authenticate telegrams on his behalf when the issue of such telegrams has been approved.

(19) In the absence of the head of an office the next senior officer or official in charge of the office may use the telegraph, e-mail message on behalf of his superior officer.

PART – VI

(20) All registered letters and parcels shall be entered by the dispatcher in red ink in stamp register (F.D. Form 38).

(vi) Additional Duty
of Dispatcher

I Management of Depots and Sale Rule

Depot
Classification

17.13 Different kinds of Forest Depots are defined in para 12.1

Depot Site

17.14 Sales depots are generally established in forest land or other Government land. Where Government land is not available, title deeds or other authority for the occupation of land must be available in the Divisional office and Range Office. Where private land is hired for a sale depot, consent of the owner for hiring of land must be obtained in writing. After getting assessment of rent by the revenue authorities and a certificate of non-availability of Government Land for this purpose, sanction of the competent authority for hiring of this land may be obtained. A proper agreement in prescribed form should be drawn up before occupation of the land. Depot sites must be demarcated and fenced, if required.

Management of
Sale Depots

17.15 Record of arrivals and dispatches will be kept in prescribed forms. All logs and scantling on reaching a Sale Depot will be measured, marked and classified or particulars received from dispatching station will be verified according to standing orders. Details of management of sale depots are given in para 7.14 of Technical Notes.

Handling of
Cash in Depots

17.16 The depot officer will not receive any cash from the purchasers. Earnest money will be received by the Range Officer. All other payments will normally be in the shape of treasury challans tendered by the purchaser to the depot officer after deposit of the money in the Treasury. In case of a purchaser tenders small sums in cash, he will be directed to pay it in the Range Office and depot officer will not accept any cash.

Checking of
stock in Sale
Depots.

17.17 Timber and other forest produce in each sale depot must be counted once every quarter by the depot officer or Range Officer. Discrepancy, if any, should be reported to the Divisional Forest officer. At the time of transfer of charge of the sale

depot, the relieving officer must personally physically check the correctness of stock being taken over. The whole stock of the large sale depots must be counted by the Divisional Forest Officer once in each financial year and a report of such checking must be sent to Conservator of Forests.

17.18 The depot registers containing information about purchaser's timber and about details of lots being put up for auction will be open to public for inspection at the depot office.

Depot Register open to public.

17.19 Timber, firewood and other forest produce will be sold and issued only at the sale depots as given in para 7.14 of Technical Notes. No sale or delivery of forest produce will be arranged at a place other than the sale depot. Sales to public will normally be through open public auctions. No timber or other produce received or collected at a sale depot may be sold or issued therefrom without prior entry in the depot registers.

Sales

17.20 Sales of timber, firewood and other forest produce to Government departments and other purchasers should be made at last auction rates or at average rates of last four auctions whichever is greater. When an advertisement for next auction has been issued supply of timber and firewood at rates proposed above will be stopped. Open auction will be held at least at the interval of three months. The rates and quantity should be approved by the Chief Conservator of Forests.

Sales to Government Departments & other purchasers other than at open auctions

The Chief Conservator of Forests, Haryana has further approved vide his No. 10538 dated 08-08-1974 as under.

The amendment made to para 17.36 of Punjab Forest Manual Vol. II implies that timber and firewood can be supplied to private purchaser from Government Depots. Whenever a supply will be made to any private purchaser the permission of the Chief Conservator of Forests will be necessary. Timber and firewood can however, be supplied to Government departments and corporations by the Divisional Forest

Officer at the rate obtained in last auctions held and in such cases the previous approval of the Chief Conservator of Forests will be presumed to have been given.

Rates of timber approved as above are for samuda. In case any Government department carries out selection, the samuda rates will be increased by the percentage of rejection based on volume,

Auction will be held by Conservator of Forests or the Divisional Forest officer, Conservator may depute any Gazetted Forest Officer to conduct the auction on his behalf.

Special Contract
Sales

17.21. The Conservator of Forests may direct the sale of timber by special agreement whenever circumstances render such a course profitable or desirable. Such sales will be samuda and no selection will be allowed.

Disposal of
Stock

17.22 It is the first duty of the Divisional Officer to sell quickly and advantageously as the stock comes in. While care has to be taken to avoid unprofitable sales, equal care is necessary to prevent material remaining too long unsold and deteriorating in the depot.

17.23

Auctions

- i. As soon as it has been decided to dispose of any timber or other produce by auction, the Divisional Officer should fix a date in consultation with the Conservator of Forests.
- ii. When date has been fixed a notice should be published in the newspaper stating the date, hour and place where such sale will be held. Nature and quantity of material to be disposed off will also be mentioned in brief. Detailed auction notice will be sent to all the purchasers registered in the Divisions. Such notice will normally be issued 30 days before the auction but not less than 15 days in any case.

- iii. Before the date of sale, auction list will be prepared as given in para 7.21 of technical note. After the conclusion of auction, this auction list will be completed, signed by the auctioning authority and kept as depot record.
- iv. Before auction, auction authority will determine the reasonable sale rate for different kind of material to be auctioned taking into consideration the past sale rates and the current market trend. These rates will be kept in view while conducting the auction.
- v. At the time of commencement of auction, the conditions of sale as given in para 7.21 of technical note will be read out to the intending purchasers who will sign a copy of these conditions in token of acceptance. These conditions may be amended by the auctioning authority in consultation with the authority competent to sanction the sales as per requirement from time to time.

17.24 In case of all sales to Government Departments, bill will be issued and the purchasing department will be required to make payment for the produce in any Government Treasury or by producing a demand draft on any scheduled bank. Removal will be allowed only after this payment.

Payment for sale to
Government
Departments

No sale on credit will be permitted except under the special sanction of the Conservator. But no timber or firewood not paid for in full may be removed.

17.25 No person from whom payment is overdue for his purchases from the forest department will be permitted to participate in any auction of forest produce at any depot whatever. A list of all such defaulters will be circulated to all the Divisions to take note for the next auction.

Debtors debarred from
auctions.

17.26 At the conclusion of the bid, Range Officer will recover Earnest Money from the highest bidder as announced in the conditions of sale or as decided by the auctioning authority on spot. This earnest money will be received in cash and acknowledged by issue of receipt in the prescribed form for earnest money. It will

Earnest money

also be noted in the bid statement and initialed by the Range Officer. Where the sale is sanctioned on spot, this amount will be adjusted as **forest revenue** and deposited in Government Treasury as such. In case the sale is not sanctioned on spot the amount of earnest money will be deposited in the treasury as '**revenue deposit**' and will appear in the cash book as such. Subsequently when the sale is sanctioned the amount will be got transferred from revenue deposit to forest revenue and in case of its non-sanction, this revenue deposit will be refunded to the purchaser.

Payments of
sale price.

17.27. Payment of sale price other than earnest money will not ordinarily be accepted in cash. The purchaser will be supplied with the treasury *challans* for remitting the amount in the treasury. The treasury receipt will be handed over to the Range Officer who will acknowledge it by issue of a receipt in prescribed form. Purchasers must make their own arrangements so that the treasury receipt is presented to the Ranger Officer within the stipulated period; otherwise they will be liable to penalty for delayed payment.

Abstract of
auction rates.

17.28 An abstract of rates realized for each important class of forest produce shall be sent soon after the auction to other Logging Divisions and to the Conservator of Forests for information

.

Economics of
Departmental
Logging.

17.29 In order to work out economics of departmental loggings, information will be maintained and worked out in various forms detailed in subsequent paragraphs. This information is necessary to know if the departmental works are being carried out economically, expenditure is minimum and the whole operation is on sound economic base.

D.L. Form 13.

17.30 From the monthly accounts of various Disbursers and Sub-disbursers in the Division, the information will be noted in **D.L. Form 13**, that is, revenue booked in the unit against each felling lot. The form will have the following columns. Penalty etc., if any, realized will go under Timber/Firewood etc. wherever concerned.

HARYANA FOREST DEPARTMENT

Statement of Revenue Booked by _____ during the month _____

Felling lot	Revenue booked on account of				
	Timber	Firewood/pulpwood	Charcoal	Misc.	Total
1	2	3	4	5	6

17.31 In this form information about revenue will be picked up from D.L. Form No. 13 for each lot every month and total struck off after the close of financial year. In this form one page will be allotted for each felling lot. The form will have the following columns:-

D.L. Form 14.

HARYANA FOREST DEPARTMENT

Lot wise record of Revenue Booked

Felling lot	Sale Depot				
Month	Revenue booked on account of				
	Timber	Firewood/pulpwood	Charcoal	Misc.	Total
1	2	3	4	5	6

17.32 This form will be prepared for expenditure booked in the monthly accounts of various Disbursers and Sub-disbursers indicating expenditure for each lot separately in respect of such specific expenditure for each lot separately in respect of such specific expenditure which is booked for any lot. Common expenditure like establishment charges, purchase of stores etc. which cannot be allocated to any specific lot will be shown in totals. Total of specific expenditure for all the lots and common expenditure shown in this form will tally with the total monthly expenditure booked in the account. The form will have the following columns:-

D.L. Form 15.

HARYANA FOREST DEPARTMENT

Statement of expenditure incurred by _____ during the month of _____

Specific Expenditure

Felling lot	Felling and Conversion							
	Standing Volume felled	Converted into						
		Timber m ³	Cost	Fuel/pulp m ³	Cost	Charcoal		Total
						Qts.	Cost	Cost
1	2	3	4	5	6	7	8	9

Transportation including loading and unloading

Timber m ³	Cost	Fire wood/pulpwood	Cost	Charcoal		Total
				Qts.	Cost	
10	11	12	13	14	15	16

Stacking

Timber m ³	Cost	Fire wood/pulpwood	Cost	Charcoal		Total
				Qts.	Cost	
17	18	19	20	21	22	23

Common Expenditure

Name of unit to which expenditure pertains	Misc. Works	Estt.	Expenditure on purchase of stores.
24	25	26	27

D.L. Form 16.

17.33 This form will be maintained to work out total annual common expenditure. Information from D.L. Form No. 15 will be picked up monthly and entered in this form and annual total struck off at the close of the financial year. This form will have the following columns.

HARYANA FOREST DEPARTMENT

Monthly consolidated statement of expenditure incurred on Miscellaneous works and Establishment to be distributed to various felling lots.

Months	Disbursers/Sub Disbursers in whose account expenditure has been booked	Total amount booked	
		Establishment	Misc. works

17.34 In D.L. Form No. 17 specific Logging cost for each lot will be picked up from D.L. Form No. 15 every month and totals struck off at the close of the financial year. One page will be allotted for each felling lot. It will have the following columns.

D.L. Form 17.

Lot wise record of specific logging cost _____ Felling Lot _____

Month	Felling and Conversion					
	Timber m ³	Cost	Fuel/pulp m ³	Cost	Charcoal	Total
					Qts. Cost	Cost
1	2	3	4	5	6	7

Transportation including loading and unloading

Felling and Conversion						
Timber m ³		Fuel/pulp m ³		Charcoal		Total
Qts.	Cost	Qts.	Cost	Qts.	Cost	Cost
9	10	11	12	13	14	15

Stacking

Timber m ³		Fuel/pulp m ³		Charcoal		Total	Total specific cost
Qts.	Cost	Qts.	Cost	Qts.	Cost		
16	17	18	19	20	21	22	23

17.35 In D.L. Form No. 18 Lot-wise annual investment will be worked out at the close of financial year. Total of specific expenditure will be picked up from D.L. No. 17 and entered in column 2. Total of common expenditure on Misc. Works will be

D.L. Form 18.

picked up from D.L. Form No. 16 and divided in various lots in the proportion of specific expenditure and noted in column 3. Total of Establishment expenditure will be picked up from D.L. Form No. 16 and divided in various lots in the proportion of specific expenditure and noted in column 5. Establishment charge from Circle office or any other office outside the division will also be proportionately divided in various lots and entered in column 6. Capital Cost as worked out will also be proportionately divided in various lots and entered in column 8. The form will have the following columns.

HARYANA FOREST DEPARTMENT
Lot-wise annual Investment.

Felling lot	Logging Cost		
	Specific expenditure on felling lot	Proportionate common expenditure on Misc. Works	Total Logging Cost
1	2	3	4

Establishment Cost Proportion from			Capital Cost	Grand Total
Division	Circle	Total		
5	6	7	8	9

Forest and depot balances.

17.36 Forest and depot balances will be picked up from Timber Form 7 and entered in this form. It will have the following columns.

HARYANA FOREST DEPARTMENT

Statement showing Forest and Depot balances on _____

No. & name of lots	Division by whom felled	Standing volume Carried over from previous year	Volume of lots received during the year	Total Volume
1	2	3	4	5

Felled during the year	Conversion		Depot balances as on	
	Timber	FW/Pulp	Timber	FW/Pulp
6	7	8	9	10

Total		Disposal	
Timber	FW/Pulp	Timber	FW/Pulp
11	12	13	14

Balance at the close of the year		Standing Volume Carried over to next year	Remarks
Timber	FW/Pulp		
15	16	17	18

17.37 Annual total of revenue for each lot will be picked up from D.L. Form No. 14 and total annual expenditure for each lot will be picked up from D.L. Form No. 18 and annual work analysis report will be prepared. In this analysis royalty will also be taken into account. This analysis will give total annual working of logging operations for all the lots and will be basis for annual statement of profit and loss. The information will be given in the following columns. As the logging operations for most of the lots will spread over more than one financial year, particularly disposal of produce and realization of revenue, profit and loss for any particular lot will be worked out only if the lot has been completely worked and disposed off in the same year. Otherwise the information about each lot will be picked up from different annual statements and final position of that lot will be worked out when all operations including disposal and realizing of price has been finally concluded.

Work analysis

ANALYSIS OF DEPARTMENTAL LOGGING WORKS DURING:-

Lot No. & Name	Standing Volume received during the year	Converted into	
		Timber	Fuel
1	2	3	4

Logging Cost	Establishment Cost	Capital Cost
5	6	7
Total Investment (5+6+7)	Royalty	Cost of production (8+9)
8	9	10

Gross Sale			Remarks
Timber	Firewood	Total	
11	12	13	14

With the information in this work analysis statement and forest and Depot balances statement mentioned in para 17.37, annual profit and loss statement will be worked out as required in para 16.7.

Royalty

17.38 Royalty will represent the value of standing trees taken over for departmental logging. Normally it will be the highest bid offered in the open auction and not accepted for sale. Where the lot is allotted to the Logging Unit without its trial at the open auction, the royalty will be based on average auction rate of similar material and average size of the tree or as decided by the Chief Conservator of Forests. The royalty amount will be indicated to the territorial division concerned to enable it to work out its revenue for annual report and other concerned data.

Depreciation or
Capital Cost

17.39 In case of all stores, tools, plants machinery and buildings used or maintained by the Logging Units depreciation will be worked at standard depreciation percentage fixed by Principal Chief Conservator of Forests. The figures will also include a reasonable rate of interest for the blocked investment on purchase, transfer or acquisition of such assets.

BUILDINGS

Powers of
sanction

17.40 For powers to incur expenditure on buildings, see Financial Rules issued by Government from time to time.

The Forest Department has been assigned the duty of maintenance of all works, used or intended for any purpose in connection with the administration of the Forest Department.

Plans and
estimates

17.41 All applications for sanction to incur expenditure must be accompanied by detailed plans and estimates except when a building is to be constructed in accordance with a standard plan and specifications, in which case only the estimates will be submitted. On receipt of sanction of Schedule of New expenditure and after obtaining the Administrative sanction of the Conservator, Chief Conservator, Principal Chief Conservator or the Government as the case may be, Divisional Forest

Officer will submit the plan and estimate of the building before the construction is actually started.

17.42 No construction of buildings will be undertaken until plans and estimates have been prepared and sanctioned by the proper authorities and until the land on which they are to be constructed has been acquired and made over to the Forest Department. Acquisition proceedings are in no case to be anticipated.

Construction

17.43 All buildings will be maintained in thorough repairs and in a clean condition. Annual repairs will ordinarily be carried out in the hills during April-May and in the plains as soon as the rains are over in September-October.

Repair and maintenance

17.44 The tenants of Government buildings are personally responsible for the proper upkeep of the building and any interior fittings and furniture except reasonable wear and tear. Expenditure necessary to repair damage due to misuse or neglect will be recovered from the person concerned.

Responsibility of tenants of Government buildings

17.45 The following is the scale of furniture which will ordinarily be sanctioned for furnishing rest houses:-

Furniture for Rest House

For each Bed Room	
Upright Chairs	2
Easy Chairs	1
Niwar or Dunlopillo bedstead	2
Large table	1
Teapoy	1
Small Table	1
Sets of hat pegs	1
Dressing table	1
Durrie (to be 0.50 m less in width and length than the room).	1
Drugget (to be less in 0.50 m in width & length then the room).	1
Ceiling fan	1
Electric heater	1
Air Conditioner (For one set only)	1
Curtains and curtain rods for each door & window	(As per requirement)
Chicks for doors and windows (if spring doors and wire net guage are not provided for each room.	-do-

For each Bath Room

Mug	2
Buckets	2
Commode (if flush system is not provided).	1
Enamel chamber pot (if flush system is not provided)	1
Wash basin fixed in the wall	1
Jug	1
Soap dish	1
Tooth brush dish	1
Towel horse/towel rod	1
Foot board	1
Set of four pegs	1
Check as for bed rooms (if spring doors and windows wire net/guage is not provided)	As per requirement

Drawing Room

Durrie	1
Drugget Curtain	1 (As per requirement)
Ceiling fan	1
Heater	1
Table lamp	1
Sofa	1
Easy chairs	4
Verandah chairs	4
Centre table	1
Small side tables	2

Dining Room

Dining Table	1
Dining Chairs	6
Ceiling Fan	1
Side Board	1
Refrigerator	1

Office

Table	1
Chairs	2
Durrie	1
Drugget	1
Curtains and Curtain rods	As per requirement for doors and windows
Ceiling Fan	1
Table Lamp	1

Pantry

Table	1
Hot Case	1

Kitchen

Table	1
Meat Safe	1
Kitchen utensils and accessories	As per requirement

Out Houses

Table	1
Chairs	2 (for Camp Clerk)
Ceiling fan (for Munshi-khana)	1
Cots	6

Crockery

Stainless steel jug	1
Stainless steel tumbler	6
Iron Kettle	1
Degchies	4
Frying pan	1
Knives (stainless steel)	6
Fork (-do-)	6
Spoons (Desert)	6
Teapot	1
Sugar Pot	1
Milk Pot	1
Cups & Saucers (China clay)	6
Large plates	1
Small plates (Quarter)	6
Rice plate	1
Rice spoon	1
Dungas	4
Glass Jug	1
Glass Tumblers	6
Lantern/Petromax lamp	1
Emergency instant light	One unit for each set

17.46 The following is the scale of furniture is sanctioned for Divisional Offices/Range offices in all the Circles:-

Furniture for
Divisional Officers

Divisional Forest Officer's Room

Office Chairs	6
Office Table	1
Small Table	1
Teapot	1
Durrie (Size as per Rest House pattern)	1
Drugget (-do-)	1
Door Mat	2
Table cloth (Warm)/Table glass pad	1
Paper trays	2
Almirah	1
Waste Paper basket	1
Set of hat pegs	1
Book shelf	1
Office clock	1
Chicks (if spring doors and windows are not provided)	As per requirement
Despatch Box	1
Ceiling Fan	1
Electric Heater	1

Bath Room

Commode (if flush system is not provided).	1
Chamber pot (if flush system is not provided)	1
Towel horse/towel rod	1
Looking Glass / mirror	1

Clerical Staff

Durrie	One for each room
Table	One for each Clerk
Chair	-do-
Extra Table for typist	1
Paper Trays	3 for each Clerk
Waste paper basket	1 for each Clerk
Chick (if spring doors and windows wire net/gauge is not provided)	As per requirement
Extra Chairs for H.A./H.C.	2
Extra Chairs for all branches	2 for each Branch
Cash Safe	1 for H.A./H.C.
Table Cloth/ Table Glass pad	-do-

Almirah

Account Branch	2
Other Branches	1 each
Record Room	4
H.A./H.C.	2
Library & Maps	2
Book Shelf	1 each for H.A./H.C., Record-keeper & Acctt.
Iron Angithies	1 each for a Clerk

Office Boxes

Head Assistant Head/Clerk	2
Record Branch	1
Account Branch	2
Hat pegs sets	1 for each room
Dak box/Yakdans/Steel trunk	For DFO & CC
Watering stools	1 for each room
Wooden Benches	2 (1 for DFO's peon, 1 for office peons)
Time piece	1 for H.A./H.C.
Door mats	As required

Range Office

Durrie	1
Tables	2
Office Chairs	4
Book Shelf	2
Almirah	2
Waste paper basket	2
Paper Trays	3
Cash Safe	1
Table Cloth/ Wooden or Glass pad	1
Hat peg sets	1
Wooden Bench	1
Door Mats	2

Iron Angithi	1
--------------	---

17.47 The following scale of furniture is sanctioned for Range Rest Houses in all the Circles:-

Furniture for
Range Rest House

Range Rest House	
Office Table	1
Chairs	2
Teapoy	1
Set of Hat pegs	1
Iron Angithi	1
Wash Basin (fixed in wall)	1
Cots	2
Buckets	2
Degchies	2
Stainless Steel Jug	1
Milk Pot	1
Mug	1
Tea Pot	1
Sugar pot	1
Tea cups and saucers	2
Large plates	2
Quarter plates	2
Tumbler (Stainless Steel)	2
Lantern/Petromax lamp	1
Durrie	1
Tea Spoons	2
Desert Spoons	2
Ceiling Fan	1
Watering Stool	1
Looking glass / mirror	1
Door Mats	As per requirement
Chick (if spring doors and windows wire net/guage is not provided)	-do-
Towel horser	1
Soap dish	1

17.48 As soon as the construction of a rest house and office begins or hiring of a building for office is proposed, estimates for furnishing should be prepared and submitted. It should be clearly stated what articles it is proposed to have made locally, and for the rest of the articles sanctioned may be obtained well in time.

Application
for furnishing
buildings.

When applying for the above sanction the following particulars must invariably be furnished:-

- Name of building.
- Number and nature of the rooms it contains.

(c) Description of furniture already in stock.

(d) Furniture required.

No furniture to be supplied at Government expense for the private residence of forest official.

17.49 After completing the construction of any building its completion report along with a map showing actual site of that building should be submitted to the Chief Conservator of Forests through the Conservator of Forests of the Circle concerned.

17.50 No furniture is supplied at Government expense for the private residences of Forest Officials.

ROADS AND BRIDGES

Powers of sanction

17.51 Powers to incur expenditure on the construction of roads/bridges are the same as for buildings or other works entailing capital expenditure.

Applications for sanction to incur expenditure.

17.52 Applications for sanction to incur expenditure on the construction of roads/bridges must be accompanied by estimates and a map showing the position of the road/bridge proposed to be constructed.

17.53 The attention of the Divisional Officers is drawn to the necessity of submitting estimates for sanction sufficiently in advance of construction and soon after the approval of schedule of New Expenditure is conveyed by Government to enable the competent authority to accord administrative approval.

Programme of roads & bridge proposed for construction.

17.54 The construction of roads and paths especially in the hill forests is essential for the proper supervision and working of the forest. The work should proceed systematically from year to year so far as funds are available in accordance with a definite programme which will be revised as may be necessary.

Rules for the occupation of Forest Rest Houses

17.55 The following rules for the occupation of the Forest Rest Houses are prescribed:-

I. Gazetted officers of the Forest Department shall have prior claim to the use of accommodation.

Note: -The family of an officer on tour, when accompanying him is not required to pay rent for the period of the officer's duty.

II. Subject to Rule I, a Gazetted officer of any Government Department and other dignitaries authorized by the Government, travelling on duty, occupy a Forest Rest House provided that in all but emergent cases, he gives due notice to the Divisional Forest Officer under whose control the rest house is, of his wish to occupy it. A Gazetted Officer and other dignitaries authorised by the Government shall not be refused permission to occupy a Forest Rest House except on the ground that it is or is about to be occupied by an officer with a superior claim.

III. Gazetted Officers and other dignitaries authorized by the Government travelling on duty are permitted to make use of the Forest Rest House provided that in all but emergent cases, he gives due notice to the Divisional Forest Officer under whose control the rest house is of his wish to occupy it. A Gazetted Officer and other dignitaries authorized by the Government shall not be refused permission to occupy a Forest Rest House except on the ground that it is or is about to be occupied by an officer with a superior claim.

IV. Officer occupying Forest Rest Houses situated at their headquarters will be required to pay rent for their stay, whether on duty or otherwise at the rates given in Rule VII below in addition to electric charges.

IV (a) Where an officers locks up his furniture or other house hold effects in a Rest House or a portion thereof he should pay rent for the period he uses the accommodation at the rates at which he would be charged if he occupies the Rest House or a portion thereof for his residential purposes when not on tour or on duty.

V. Non-officials or Gazetted Officers and their families not travelling on duty who wish to occupy Forest Rest Houses must in all cases obtain the previous sanction of the Divisional Forest Officer and will be required to pay rent in addition to electric charges as laid down in Rule VII below:-

VI. Payments on account of rent and electric charges should be made to the Chawkidar and entered in the book which he will present for the purpose.

VII. The rent and electric charges under the above Rules for the occupation of Forest Rest Houses will be per bed room (nothing being charged for the dressing room or the common room or the sitting room where available) as fixed by the PCCF from time to time. PCCF will fix the room rent and other utility charges in the beginning of the financial year applicable from 1st April. The present rate was fixed by PCCF Haryana vide order no 291 dated 1.12.2011 and became effective from 01.01.2012.

Category-I New Delhi, Kalesar and Morni

Category-II Pinjore

Category-III All other Forest Rest Houses in Haryana

Description	Category wise rates of Guest house/Reset house			Duration
	I	II	III	up to 7 days
Haryana / Central Government officers on duty	50	40	20	up to 7 days
Haryana / Central Government officers not on duty	100	80	40	up to 7 days
Officers of Forest Department not on duty or direct dependents of Forest department officers/officials	100	80	40	up to 7 days
Retired Officers/ officials of Forest Department (self only)	100	80	40	up to 7 days
MPs and MLAs belonging to Haryana	50	40	20	up to 7 days
Guests of Forest Department/ officials other than direct dependent of employees	100	80	40	up to 7 days

VIII. (i). All Forest Guest Houses are exclusively intended for the occupation of Haryana Forest Department officers on duty and other government department officers directly engaged in Forest department work.

(ii). These categories of occupants shall have overriding priorities in obtaining reservation. Other categories of persons may occasionally for brief duration, be

permitted to occupy Guest House subject to availability of accommodation.
Eligibility will be as under:

1	Officers of Forest Department on duty
2	Officers of Haryana Government on duty and visiting the field in connection with the field inspection of Forest Department
3	MPs, MLAs, Central Government and Haryana Government officers on duty
4	Officers of Forest Department not on duty or direct dependents of Forest Utilities officers
5	Haryana / Central Government officers not on duty
6	Retired Officers/ officials of Forest Department (self only)
7	Guests of Forest Department/ officials other than direct dependent of employees
8	Any other officer or official entitled to occupy

(iii). All occupation must be with due permission obtained in writing. The identity must be disclosed in advance and duly recorded in register. The Guest house staff is authorized to deny occupation unless reservation slip is produced. He is also authorized to enquire about the identity of occupants.

17.56 The courtesy titles for all will be expressed in full as in all Government communications including office noting.

Courtesy Title.

17.57 The Date of Birth of an official in whose case the year and month of birth are known but the precise date is unknown will be assumed for the purpose of pension etc. to be the 16th of the month.

Date of Birth

17.58 When a person who first entered as military employee is employed in Civil Department, his date of birth for the purpose of his civil employment should be as under:-

- 1) In such cases, the Government servant concerned should be assumed to have completed the stated age on the date of attestation e.g. if an ex-soldier was enrolled on 1st January, 1950 and if on that date his age was stated to be 18, his date of birth should be taken as 1st January 1932.
- 2) For the sake of uniformity of practice, it has also been decided that the method given in paragraph (1) above should also be followed in cases as

where a person enters civil employ without having rendered any military service and is unable to give his date of birth but gives his age. The rule of article 62(i) (b) of the Civil Account Code Vol. 1 and Note under Article 283 of the Audit Code, Vol. 1 will be amplified or amended as the case may be in due course.

17.59 The procedure indicated in paragraph (1) & (2) above will apply only to cases arising in future.

Declaration
Age

17.60 When matriculation certificate or other authentic proof is not available, a declaration of age made by a Government servant at the time of or for the purpose of entry into Government service shall be deemed to be conclusive unless he applies for correction of his age as recorded within two years from the date of his entry into Government service. Government, however, reserves the right to make a correction in the recorded age of a Government servant when it is satisfied that the age recorded in his service book or in the history of service of a Gazetted officer is incorrect and has been incorrectly recorded with the object that the Government servant may derive some unfair advantage.

17.61 When a Government servant within the period allowed above makes an application for the correction of his date of birth as recorded, a special enquiry should be held to ascertain his correct age and reference should be made to all available sources of information, such as certified copies of entries in the Municipal birth registers, University or School age certificates, *Janam Patries* or horoscopes. It should, however, be remembered that it is entirely discretionary on the part of the sanctioning authority to refuse or grant such applications and no alteration should be allowed unless it has satisfactorily been proved that the date of birth as originally given by the applicant was a *bonafied* mistake and that he has derived no unfair advantage therefrom.

17.62 The result of every such enquiry should in the case of non-gazetted servants, be briefly stated in their service books and if a correction is sanctioned the fact should be reported to the Accountant General.

17.63 The Principal Chief Conservator is empowered to sanction an alteration in the declared date of birth of non-gazetted members of the subordinate services. In the case of gazetted officers an alteration can be sanctioned only by Government.

17.64 Members of all services are prohibited from approaching members of the Legislatures for the redressed of their grievances. They are also warned not to communicate or disclose to non-official persons information that has been obtained from official sources or has come into their possession in the course of their official duties.

Prohibition regarding approaching members of Legislature of communications of official information to them.

17.65 Telegrams and memorials from political or semi-political bodies regarding the postings or transfers of individual officials are occasionally received. Receipt of representations of this nature as regards the officials movements whether transfer, promotion or the like, by political or semi-political associations so far from being of any advantage to the officials concerned, are likely to count to their discredit with Government, as there will be a natural suspicion that such interest is being evinced at the suggestion of the official himself. Where proof is forth-coming that such association is taking action at the request of any official, this will be taken as a ground for disciplinary action by Government against the official concerned.

Memorials from public bodies concerning transfers etc.

17.66 A Forest Officer is not at liberty to make an attack upon what he knows or believes to be the policy or procedure deliberately approved by the Government, and that it is no justification of such attack that he is actuated by conscientious motives or has a strong conviction of the correctness of his own judgment. It is improper for any officer to convey to the public, whether, in writing or in a speech or otherwise, any opinion upon matters of Government policy which are or are likely to become the subject of public discussion.

Prohibition regarding criticism of Government policy.

Communication to the press

17.67 It is forbidden for any member of the Forest Department to send any contribution to the Press whether under his own name or anonymously any question of professional forestry or dealing with any matter connected with forest administration or forest policy, unless such article has been approved by the Principal Chief Conservator of Forests. This order does not apply to articles in the "Indian Forester."

Orders of reduction

17.68 If a Government servant is, on account of misconduct or inefficiency reduced to a lower grade or post, or to a lower stage in his time scale, the authority ordering such reduction shall state the period for which it shall be effective and whether on restoration, it shall operate to postpone future increments and if so to what extent and whether he shall or shall not resume his original position in the gradation list (Rule 4.12 of the Punjab Civil Services Rules, Vol - I Part-I).

Fines

17.69 The imposition of a fine on a subordinate is not a penalty as mentioned in Rule 5 of Haryana Civil Services Rules, Part VIII - Punishment and Appeal Rule.

Criminal Prosecution

17.70 Criminal prosecution of a Forest Subordinate by Department requires the sanction of the concerned appointing authority.

Procedure to be followed by Magistrate in the case of a Government servant prosecuted for a criminal offence.

17.71 A Magistrate who takes cognizance of a case against a Government servant is required to report the fact to the Chief Judicial Magistrate to whom he is subordinate together with brief details of the case, and Chief Judicial Magistrate in his turn is required to forward a copy of that report to the Local Departmental Officer of the official concerned for information.

Judicial Conviction

17.72 Whenever a Government official is judicially convicted of any offence a copy of the decision should be sent to the Head of the Department in which he is employed in order that such action in the case as may be deemed proper may be taken at once.

17.73 In order to safeguard against the inadvertent re-employment of persons dismissed from Government service the authority passing an order of dismissal beside intimating all offices in the department shall intimate to the Director General of Police Haryana Criminal Investigation Department, Deputy Commissioner and the Superintendent of Police of the district of which the person concerned is a permanent resident, the name of such person and any other particulars required for purposes of identification unless the dismissal has been notified in the Haryana Government Gazette. Similarly, if a person happens to be a resident of another State the aforesaid officers of that State should be informed accordingly. The punishing authorities have also full discretion to publish in the Haryana Government Gazette reasons for dismissal where such publication is considered desirable in the public interest.

List of Government
employees dismissed
from service

The punishing authority shall also prepare a list of persons dismissed by them from Government service during the quarter and send the same to the Principal Chief Conservator of Forests, Haryana. The Principal Chief Conservator of Forests will send a consolidated list of the Department to the Chief Secretary to Government of Haryana for circulation among all the departments and corporate bodies in Haryana and also to the Central Government and to the other State Government. The proforma in which the list is to be prepared is given below:-

1. Name
2. Father's Name
3. Caste
4. Permanent Address
5. Date of Birth
6. Height
7. Mark of identification
8. Reasons for dismissal

17.74 As per the policy, Forest produce will be extracted from the forests in Haryana departmentally either by the Production Division (Logging Division) or Haryana Forest Development Corporation (HFDC). The harvested forest produce will be disposed of in open auction from Forest Depot. The marking of tree will be done by the Territorial Forest Division and the marking list with Lot no will be handed over to the wood harvesting division/ HFDC. As a policy no auction of standing tree will be done by the DFO. In exceptional circumstances the auction of standing tree may be done with prior approval of PCCF on recommendation of the Conservator of Forests of territorial circle and Chief Conservator of Forests, who will satisfy himself that such permission is necessary in the interest of forest management and no court order is violated.

1. Marking of trees for sale and submission and checking of marking lists are governed by technical note No. 1.

2. Reserve Price:

The Reserve price for each lot of forest produce to be put up for auction will be communicated by the Divisional Forest Officer to the Conservator of Forests. This will be based on current market trend, condition of trees, accessibility and other pertinent consideration. It will be analyzed by the Conservator of Forests and in case any modification is necessary, the DFO will be informed before the sale. In case of those lots whose estimated price fall, within the financial competency of Conservator of Forests or above, the reserve price will be forwarded to Chief Conservator of Forests as well.

The reserve price will be kept secret at all levels and will be made available to audit in due course.

3. Conducting of Sale:

The main sales will generally be conducted by the Conservator of Forests. The local sales of occasional nature will be conducted by the Divisional Forest Officer but in case the amount of sale is expected to be much higher than the competency of

Divisional Forest Officer, he will intimate the Conservator of Forests so that the latter may conduct the sale if desired.

The bidding lists will be prepared by the Divisional Forest Officer. Each bidding list will carry a copy of conditions of sales. The abstract of the trees to be sold in various lots will be announced at the time of auction. The conditions of sales will be thoroughly explained to the intending purchasers to avoid misunderstanding and confusion. The authority conducting the sale may fix any period of contract and arrangement of installments as he considers suitable. Any minor change in the particular condition of sale can be affected by the authority conducting the sale.

In case the officer conducting the sale considers the bid reasonable according to the best of his judgment, he drops the hammer in favor of highest bidder, secures his signatures as well as of next lower competitor on the bidding list in token of the result of auction. Full and complete address of the highest bidder should be given on the bidding list. Earnest money according to the conditions of sale will be realized by the Range Officer on spot. In case the auctioning authority is not satisfied by the highest bid, he may postpone the auction to any other date. The acceptance of the highest bid is always subject to the sanction of the competent authority who may sanction or reject the bid. In case the auctioning officer is the sanctioning authority, he drops the hammer in favor of highest bidder only if he is satisfied that the bid is reasonable and the sale will be sanctioned by him.

4. Sanction of Sale:

Sale will be sanctioned and agreement will be got executed on the spot soon after auction where the sanctioning authority is present. In other cases sale papers will be thoroughly checked and submitted to the sanctioning authority without delay. The Assistant in-charge of sales will be responsible to ensure that all the conditions of sales are faithfully incorporated in the agreement.

The sanction of the sale will be issued within two days from the concerned office. The contractor will deposit security within the stipulated period. The Divisional Forest Officer will issue the work order provided the security has been deposited, the agreement has been signed by the contractor and first installment

has been paid. After receipt of any subsequent installment a fresh work order will be issued.

5. Handing over possession of the forest produce:

After the marking list has been assigned the lot number by CF and work order has been issued, the Range Officer will obtain the possession receipt from the range officer of wood harvesting division or the contractor/HFDC in duplicate. One copy will be retained by him in his office and the second copy will be submitted to the Divisional Forest Officer. The Range Officer will ensure that the possession is handed over at one time and part handing over must be avoided. The possession should be handed over within days of the issue of work order. If the range officer of wood harvesting division or the contractor/HFDC fails to take over the forest within this period he should be intimated that the department will not responsible for any loss of trees or produce. In case the range officer of wood harvesting division or the contractor/HFDC is required to take over forest before the date mentioned under clause of the agreement. If he fails to do it, proper action should be initiated. If any discrepancy is noticed between the possession receipt and the marking list, the Divisional Forest Officer will initiate action after the detail are intimated by the Range Officer in case of discrepancy, the Range Officer, will submit a report along with the possession receipt.

6. Felling Register:

A felling register will be maintained for each lot separate so that an adequate control over felling is exercised. It has been often observed that felling registers are not maintained properly and more often they deviate from the prescribed *formats*. The felling register will be maintained in following form:-

Date of felling	Sr. No.	Marketing No.	Species	Diameter	Lopped or not
1	2	3	4	5	6

Damage done	Avoidable or unavoidable	Expected to survive or not	Signature of contractor or his agent	Remarks
7	8	9	10	11

While giving details of damage it should be clearly mentioned, whether top is broken, half broken, up rooted or only branches broken, whether damaged tree will survive or not. The species and diameter class of the tree will be given. If some saplings and seedlings are damaged their number will be recorded mentioning whether they will die or survive.

The damage will be recorded by the Forest Guard and will be entirely checked by the Forester and the Range Officer. The Divisional Forest Officer will make frequent checks of the damage and issue appropriate instructions to logging staff in case the damage is excessive. It is necessary to have some surprise checking to reduce the chances of illicit felling. The visit in the evening is generally useful to detect the illicit felling.

It will be the duty of the Range Officer to see that the felling register on prescribed form is handed over to the Beat Guard before the felling starts. Abstract of the damage will be prepared every month and recorded in the felling register. The abstract will categorize the damage as avoidable or un-avoidable and will be prepared as under:-

Sr. No. of the felling register	Particulars of the damaged tree	Avoidable or un-avoidable	Whether surviving or not	Whether handed over or not
1	2	3	4	5

The details of damage will contain the diameter class of the damaged tree, nature of damage and will contain the number of seedlings and saplings if damaged.

If there is damage to the road or the canal or the forest area or the other forest property the same will be recorded separately in the abstract of damage.

It may be emphasized that in case any damage is not found recorded, a serious view will be taken and suitable action initiated against the defaulting staff.

The damage abstract will be sent to the Divisional Forest Officer along with the proposed amount of penalty and the price to be recovered from the contractor for damage of various kinds done. The following principles should be followed while evaluating the damage.

7. Illicit Fellings:

It is not desirable that any hard and fast rules be made in this direction because under the agreement a penalty up to Rs. 500/- for each tree illicitly felled can be levied upon the contractor depending upon the merits of the case. However, for guidance and to avoid disparity following procedure may be adopted depending upon merits of the case.

- (i) Where the illicit felling is un-intentional, full price according to the rates mentioned in the agreement and one fourth of price will be charged as penalty.
- (ii) Where the illicit felling is intentional, full price according to the agreement rate will be charged and in addition the following rates of penalty as applicable in the forest division shall be adopted. The compensation rates are revised from time to time.

Species	IB	IA	IIB	IIA	III	IV	V
Chil, Shisham & Sal	500	500	350	200	100	25	10
Khair	500	500	350	300	200	100	25
Mulbery, Sain & Jaman	500	400	280	160	80	20	8
Kikar	375	300	210	120	60	15	6
Misc.	250	200	140	80	40	10	4

(ii) **Damage to the unsold tree:**

This damage will be distinguished as avoidable or un-avoidable.

- (a) **Unavoidable damage:-** When the wood harvesting unit/ division has taken all precautions to avoid the damage while felling a particular tree, the damage will be classified as un-avoidable. No penalty will be charged for un-avoidable damage. If the damaged tree is likely to survive it will not be handed over to the contractor and nothing will be charged. If the tree is not expected to survive it will be handed over to the wood harvesting

unit/division as part of supplementary felling and the rates fixed under the agreement will be charged as price.

- (b) **Avoidable damage:-** If the damage has been classified as avoidable penalty will be levied. Penalty will be charged at the following rates, as applicable in the forest division, for damage expected to survive.

Species	I	II	III	IV	V	Seedlings & saplings
Chil, Shisham & Sal	50	40	20	10	5	1
Kikar, Mulberry, Eucalyptus, Sain Jaman & Khair	40	30	15	5	3	1
Misc.	30	20	10	3	2	0.25

In the case the tree is not to survive, the tree will be marked and handed over to the wood harvesting unit/ division as part of supplementary felling within the permissible limit of such felling. For this damage handed over penalty will be charged at double the above rates in addition to the price.

The assessment of damage will be submitted to the Divisional Forest Officer every month along with the progress report of felling. The bill for the assessed damage will be approved by the competent authority and the wood harvesting unit/ division will be asked to pay the bill of the damage within one month or before the expiry of the contract whichever is earlier. If the payment is not made within the prescribed period, the Range Officer will ensure that proportionate produce of the contractor is detained by him till the contractor makes the payment of the damage.

8. Progress reports:

The progress report of the purchaser's work will be submitted every month. For sales beyond the competency of Divisional Forest Officer, progress report will be submitted to the circle office by 10th of every month. The progress report should be

realistic and should project correct picture of the progress of the contractor's work. If the progress is slow the contractor should be warned about it.

9. Removal of Produce:

Removal of forest produce should be controlled effectively so that interests of the Government are safe guarded. The removal of the forest produce to the following extent may be permitted:-

- (a) Against first installment 25% of the produce .
- (b) Against second installment additional 25% of the produce.
- (c) Against the final installment balance of 50% of the produce.

It is pointed out that if some payment is due from the contractor on account of value of damage or penalty on account of illicit felling or an account of any other reasons, such payments should be recovered before the final removal of 50% is allowed.

The Forest Guard will be personally responsible if the contractor removes the produce without payment as given above, The felling and removal of the produce should be carried out in a manner the selective removals are prevented.

Normally a permit by competent authority should be issued authorising the removal of the forest produce by the contractor. This should be rigidly followed in case of block forests but in case of strip forest there are practical difficulties in application of this regulation and the issue of permit prior to removal of forest produce is not necessary. Of course it should be ensured that payment has been made for the produce that is removed by the contractor.

10. Payment of installment:

Payment of installment should be ensured according to the dates mentioned in the agreement deed. It is often observed that considerable delay taken place in initiating action against the defaulting contractors. The clerk in-charge of sales in the Divisional office will be responsible to initiate action against the contractor if the installment is not deposited in time. The Range Officer will be responsible for intimating the Divisional Forest Officer about the non-payment of the installments in time by the contractors.

For the extension in the period of payment of installment, it should be considered strictly on merits. The application of the purchaser should be considered if received before the due date of payment of the installment. The Divisional Forest Officer while recommending the case to the Conservator of Forests will mention the progress of the work and will also give his own views about the grounds justifying the extension or recommending rejection of the request of the purchaser.

It is observed that cases of extension of installments are often delayed unnecessarily. No application of the contractor should be kept pending for more than 10 days in the Divisional office under normal circumstances.

Belated payment of installments may be accepted by the Divisional Forest Officer along with penalty on fixed rates, provided the payment is within the contract period and action under clause 9 of the agreement has not been initiated by the Divisional Forest Officer/Conservator of Forests. Penalty so received by the Divisional Forest Officer will be subject subsequent approval by the competent authority.

The application for extending the period of the contract will be considered by the competent authority if received in his office before the expiry of the period. The application should not be detained in the Divisional Office for more than 10 days and it should normally be dealt with from the Circle Office within a week.

All orders for extension of period of contract will be issued for a fixed number of days from the date of issue of sanction and sent direct to the contractor by the competent authority. Penalty to be charged for grant of extension in period of contract will be indicated in lump sum and will cover the intervening period if any.

Normally second extension will not be granted. In special circumstances, if second extension has to be given, penalty to be charged will not be less than double that imposed for first extension.

11. Completion reports:

The completion report will be submitted as a matter of routine by the Range Officer and Divisional Forest Officer without waiting for the contractor to apply for release of security. Range Officer will submit completion report within 10 days of the expiry

of the period of contract and the Divisional Forest Officer will take appropriate action to release the security of the contractor within one month of the expiry of the period of the contract. Cases of release of security should not be delayed because it creates the poor impression about the working of the Department in relation to the contractors.

12. Black listing of Contractors:

In case a purchaser backs out after the fall of hammer or indulges in heavy illicit fellings, the Conservator of Forests, if satisfied about contractor's malafide intension may black list him and forbid him to participate in any auction in his circle, forever or for a specified period. The action will be in addition to the action to be taken under the terms of the sale/agreement.

17.75 The auction notices will be prepared in the Divisional Office and will be dispatched to the purchasers noted in the list of contractors in the Division at least 30 days before the date of sale for main auctions. Due publicity in the press and through other Government offices will be given by the Divisional Forest Officers keeping in view the instructions of the government. To ensure wider publicity the Divisional Forests Officers will maintain a list of contractors in the adjoining State, so that adequate competition takes place. For petty auctions like sale of dry fallen trees, adequate publicity may be given locally giving reasonable period which will not be less than 15 days. The auction notices should invariably contain the abstract of the marking list and an exact location of trees or coupes to be sold.

Printed auction notices for wide publicity must be sent to the following so as to reach them one month in advance of the date of auction:-

- (i)
 - (a) All Deputy Commissioners, with the request that among other methods of publicity these notices should be exhibited at prominent places in the District and Tehsil offices.
 - (b) District Publicity Officers with the remarks that very wide publicity should be given to the contents.

Advertisement
of auction

(ii) The auction notices should be inserted in at least two alternate issues of two English and two Hindi Newspapers.

(iii) The auction notices for sale of trees/timber etc. should be inserted in the "Indian Forester" also subject to the provision that only such notices of auctions and tenders should appear in the "Indian Forester" the estimated value of which is of and above Rs. 10,000.

17.76 Repealed. The Forest Guards will be paid House rent allowance at rates as per the Haryana Government order.

Renting of Forest
Guard Hut

17.77. Standard form of agreement for renting land for raising nurseries and for depots for stacking timber and other forest produce is given below:-

Agreement/Lease deed for hiring of land for raising nursery/forest Timber depot.

Date of commencement _____
Date of Termination _____

The lease made on _____ day of ____ 20____ between Sh. _____ S/o Sh. _____ village _____ P.O _____ Tehsil _____ District _____ (hereinafter called the lessor) of one part and the Governor of Haryana, (hereinafter called the lessee) of the other part.

1. The lessor hereby demises on rent to the lessee his land comprised in Khasra No. _____ and measuring _____ hectare in village _____ Tehsil _____ Distt. _____ with boundaries as under:-

North _____
South _____
East _____
West _____

for the preparation of forest nursery/forest Timber Depot.

_____ at _____ in _____ Forest Division as per plan attached with effect from _____ to _____.

To hold the same to the lessee paying therefore an annual rent of Rs. _____ @ Rs. _____ per hectare payable so long as the lease subsists on or before 31st March of each year and the lessee shall give a receipt for payment of rent. Without such receipts no amount will be paid by the lessee.

2. The lease unless terminated earlier, in accordance with the terms contained herein shall be for _____ years commencing from _____ to _____.
3. The lessor further agrees that the lessee shall be at liberty to terminate the lease at any time in the event of said land being no longer required for the forest nursery / forest depot but in this case of lessor three months' notice in writing will be given to the lessee through the Divisional Forest Officer _____.

4. The lessee shall during the currency of the lease have the right to raise nursery/install forest depot, construct buildings, dig wells and irrigation channels or other wise use the demised land and produce thereof in any manner he may desire and on the expiry of the term of the lease, the lessee shall be entitled to remove the material of the buildings, other construction constructed by him thereon and trees or other produce grown thereon by him.
5. The lessor shall not be entitled to claim any compensation for damage to the demised land that may be caused on account of use thereof by the lessee and construction by him of any buildings or structures thereon.
6. That in the event of any dispute or difference between parties arising out of this instrument, the same shall be referred to the arbitration of Chief Conservator of Forests, Haryana acting as such at the time of the dispute and his decision shall be final and binding on the parties.
7. The cost of stamp duty if any on this instrument shall be borne by the Governor.

In witness where of the parties to this agreement have herein under set and subscribed their hands and seals on/the date hereinafter mentioned respectively.

Signed, sealed and delivered by _____ on the ____ day of ____ 20____

Witness:- 1

Witness:- 2

Signed, sealed and delivered by _____, on the _____ day of _____ 20____

(two thousand _____)

On behalf of the Governor of Haryana and acting under his authority.

Renting of
buildings for
use as
Government
offices

17.78 Standard form of agreement for renting buildings for use as Government offices is given below:-

Agreement for the year _____ for the period from _____ to _____.

This lease made on _____ between Sh. _____

(hereinafter called the lessor) of the one part and the Governor of Haryana (hereinafter called the lessee of the other part).

Witness as follows:-

1. The lessor hereby demises to the lessee his House No. _____ containing the following accommodation situated in street _____ Town _____ Tehsil _____ Distt. _____ with boundaries as under on rent (accommodation as shown on the attached plan with/without houses.

North _____

South _____

East _____

West _____

For the office of _____. To hold the same to the lessee paying therefore during the subsistence of the lease, the rent of Rs _____ per month/every month.

2. The lessor hereby agrees with the lessee as follows :-

The lessor shall give a receipt for payment of rent and without such receipt no amount will be paid by the lessee.

II. The lessor shall keep the building in good condition and carry out annual and substantial repairs during the said term.

III. The tenancy hereby created shall be terminable at the option of either party but in case of lessor by giving to lessee three calendar months' notice in writing.

IV. The lessor shall not be entitled to claim the compensation for the installation of electric fans and inter-communication telephones etc, or any other fixture made at the cost of lessees at the expiration of tenancy.

V. That the lessor shall not be entitled to claim any compensation for damage to the house by fire or any other cause whatsoever.

VI. That the lessor shall pay all the charges (except breakage by office establishment) if any during tenancy incurred by Government for repairs to the electric and water pipe lines fitting to the house.

VII. The lessor shall pay all bills on account of electricity consumed and water used for the portion or part thereof in his occupancy in accordance with the assessment made by P.W.D. authorities.

VIII. That the lessor will allow at the expiration of tenancy remove all the fixtures made at the cost of lessee.

The lessees hereby covenants with the lessor as follow :

1. That he will, during the continuance of tenancy, pay to the lessor the rent hereby reserved on the days and in the manners herein before appointed.
2. That he will not, without the consent in writing of the lessor, use or permit the use of the said house for any purpose other than that for which it is let.
3. That he will, at the expiration of the tenancy or sooner determination thereof, peaceably and quietly surrender to the lessor the said house after removing any construction made by him therein.
4. That he will not assign or sublet or otherwise part with the premises hereby demised or any, construction erected therein or any part thereof without the permission in writing of the lessor.
5. That the lessee shall maintain the compound attached to the building at his own cost.

6. Stamp duty, if any, on this instrument shall be paid by Government In witness thereof the parties here to have hereunder signed this deed on the dates mentioned against their respective signature.

Witness _____

Lessor

Witness _____

Lessee

Compounding of
Forest Offences
under Section 68
of the Indian
Forest Act.

17.79. Procedure under Section 68 of the Indian Forest Act is dealt with in Standing Orders No. 34 of the Financial Commissioner. The following instructions are issued for the guidance of the Forest Officers. :-

1. Scope for Section 68 of Indian Forest Act.

- (i) All forest offences under Indian Forest Act, 1927 and all forest offences under Sections 4,5,5A and 7A of the Punjab Land Preservation (Chos) Act, 1900, are compoundable under Section 68 of Indian Forest Act, except those covered under Sections 62 and 63 of Indian Forest Act.
- (ii) The mere fact that the cattle involved in a forest offence have been impounded under Cattle Tress Pass Act, 1871, is no bar to the levy of compensation under Section 68 of Indian Forest Act.
- (iii) Offences falling under Section 62 and 63 of Indian Forest Act are not compoundable and should, therefore, be taken to court. Similarly offences committed by lessees or contractors in the leased forest area should be dealt with under terms of the lease or the contract as the case may be.

2. Power to compound offences.

- (i) Under Punjab Government notification No. 92, dated the 26th February, 1913, all officers of the Forest Department of a rank not inferior to that of probationary Extra Assistant Conservator are vested with the powers to compound forest offences under Section 68 of the Indian forest Act 1927.
- (ii) Under Punjab Government notification No. 1285-Ft dated 30th April, 1940, all Forest Officers of a rank not inferior to that of Extra Assistant Conservator of Forests serving in Haryana are authorised to exercise the

powers mentioned in sub-section (1) of Section 68 of the Indian forest Act, 1927 in respect of offences under the Punjab Land preservation (Chos) Act, 1900.

- (iii) Forest Rangers in-charge of ranges unless specially authorised have no powers to compound forest offence and as such they should submit all compensation cases to Divisional Forest Officer for sanction.

3. Assessment of Compensation :-

- i. The action of the Forest Officer under Section 68 of the Indian Forest Act is subject to the control of the Deputy Commissioner, who if necessary, after calling for a report may instruct the Forest Officer how to deal with any particular case or class of cases. It is not, however, to be understood that Forest Officers must make a report or to send proposals to the Deputy Commissioner as to whether compensation should be accepted or not in every case before passing orders. The matter is one for the discretion of Deputy Commissioners, who are expected to exercise supervision over the action of Forest Officers referred to in paragraph 766 (3) (b) of the Land Administration Manual.
- ii. It is also necessary to remember that the amount to be paid is by way of compensation for a forest offence and not by way of a fine, although the sum of money to be demanded by way of a fine, although the sum of money to be demanded by way of compensation is not limited to the amount of the damage done to the forest.
- iii. Keeping these principles in view, Divisional Forest Officer shall prepare a schedule of compensation rates for his Division in the following form for each kind of offence and price of forest produce and implements seized, and get this approved by the Deputy Commissioner of his district. The price of forest produce seized will be fixed by Conservator of Forests from time which will not be less than full market rates.

Nature of Offence	Compensation	Price of Forest produce tools & implements seized	Remarks
A - Illicit Grazing			
(1) Buffaloes			
(2) Cows and bullocks			
(3) Horses, donkeys and ponies			
(4) Camels			
(5) Goats			
(6) Sheep			
Note- Young ones of the above animals with mothers will be charged at 1/2 the above rates.			
B- Grass Cutting.			
(1) Per head load			
(2) Per donkey, pony or bull load			
(3) Per camel load			
(4) Per card load			
(5) Per boat load			
(6) Per Tractor trolly load			
(7) Per Truck load			
C- Loping of trees and brush wood.			
(1) Per head load			
(2) Per donkey, pony or bull load			
(3) Per camel load			
(4) Per card load			
(5) Per boat load			
(6) Per Tractor trolly load			
(7) Per Truck load			
D-Cutting of trees.			
Species	Compensation	Prices of trees	
	IB IA IIB IIA III IV V	IB IA IIB IIA III IV V	
(1) Chil			
(2) Shisham/ Sal			
(3) Khair			
(4) Tun & Mulberry			
(5) Kikar and Jand			
(6) Other Misc. species.			
E- Timber seized			
	Compensation	Price of timber	
		species Rate per m3	
(1) Carried on shoulders of man	per man	Chil	
(2) Carried on dunkey, pony and bull.	per animal	Shisham/Sal	
(3) Carried on camel	per animal	Khair	
(4) Carried on cart	per cart	Tun, Mulberry	
(5) Carried on truck	per truck	Kikar, Jand &	
(6) Carried on boats.	per boat	Other Misc.	
(7) Carried on Tractor Trolly	per tractor trolly	trees	
F- Firewood seized.			
	Compensation	Price of Forest produce	
(1) Per head load	Sal/Shisham, Kikar, Jand Sir is Neem & Mulberry & other species.		
(2) Per donkey, pony or bull load			
(3) Per camel load			
(4) Per cart load			

(5) Per truck load			
(6) Per boat load			
(7) Per Tractor trolly load			
G- Charcoal.			
Compensation twice and price four times as for firewood.			
H- Tools and implements seized			
(1) Axe			
(2) Drat			
(3) Khurpa			
(4) Sickle			
(5) Dhangea			
(6) Ropes			
(7) Gunny bags			
(8) Camel equipment			
(9) Equipment of donkeys and other animals			
(10) Carts			
(11) Trucks			
(12) Tractor Trolly			
(13) Small handsaw			
(14) Big handsaw			
(15) Frame or cross cutsaw			
(16) Taranger			
(17) Boats			

Note : - Double rates will be charged for (i) Second and subsequent offence in the same year and (ii) offence committed before sunrise and after sunset.

Divisional Forest Officer shall then arrange to supply its copies to all Range Officers, Tehsildars, Block Development and Panchayat Officers and Gram Panchayats within his jurisdiction.

- iv. When Divisional Forest Officer considers that the sanctioned schedule of rates should be raised to meet certain contingencies, e.g. in the case of a notorious village or otherwise he must get the concurrence of the Conservator and the Deputy Commissioner of his district to the enhanced rates.
- v. Compensation in all cases will normally be assessed according to this schedule. The Divisional Forest Officer may at his discretion reduce or enhance compensation in a particular case.
- vi. Section 68 of Indian Forest Act provides that compensation in a single case should not exceed Rs. 500/- but no limit is fixed for the assessment

of the value of the property seized, which is liable to confiscation or release in a forest offence. All forest produce in respect of which a forest offence has been committed together with all tools, boats carts, vehicles and cattle used in committing any forest offence are liable to seizure and confiscation as provided in Section 52 of Indian Forest Act, 1927. In assessing compensation the value of the property to be released has also to be estimated.

- vii. The practice of splitting up what is really one case into two or more and reporting on them separately in order that the arresting officer may obtain additional credit for having detected a large number of cases, is strictly forbidden and officials responsible for the same will be dealt with severely when detected.

4 Realization of compensation –

- i. Foresters, Deputy Rangers and Forest Rangers are authorized to realize compensation rates in anticipation of Divisional Forest Officer's sanction.
- ii. Forest Guards are forbidden to realize to realize compensation under any circumstances.
- iii. Any offence not covered by the approved schedule of compensation rates should be reported to Divisional Forest Officer separately for assessment of compensation alongwith the Ranger Officer's estimate of the damage.
- iv. Forest officials are strictly forbidden to keep the money in their own custody. All sums realized will be immediately remitted in to Government treasury as soon as the official concerned arrives at a place with a treasury or hands over such money to the Range Officer under receipt on the back of counterfoil of compensation receipt book, whichever is earlier and the Range Officer is bound to remit the amount into the treasury immediately he reaches a place with a treasury.

5 Procedure-

- i. When a forest offence is committed it is the duty of the nearest forest Officer to do his utmost to trace and arrest the offender. When an offender is caught in the act of committing an offence he must be arrested as provided in the Act and forest produce together with the tools, boats, carts, vehicle and cattle used in committing the offence should be seized. The offender should atonce be taken before the Lambardar/ Gram Panchayat member or in their absence before some other responsible person of the nearest village in whose presence the arresting officer will issue a Damage Report, in triplicate with copying pencil and carbon papers, of the offence committed and in whose custody he will place any implements or the forest produce captured. He shall hand over the third copy of damage report to the accused under receipt which should be taken on the original copy of the damage report by the forest officer. A written receipt should be obtained from the person in which custody the property seized is entrusted and he should be required to sign the Damage Report made by the arresting officer as also any statement the accused may make.
- ii. When the offender is not known or has escaped arrest on spot, an immediate report will be made to the nearest Lambardar/ Gram Panchayat Sarpanch, whose signature will be taken on the Damage Report and implements or forest produce seized, if any will be dealt with as above.
- iii. When cattle are caught in the act of committing a forest offence and the offender is unknown, the cattle should be impounded in the nearest cattle pound and pound receipt number mentioned in the report. The particulars of offenders will be filled in the Damage Report after ascertaining from the Pound Keeper, the name and address of person who gets the cattle released.

- iv. If the offender has been recognized while making his escape, the Lambardar or the member of the Gram Panchayat will be called upon to produce him, his statement should be taken and signed both by the Lambardar/Member of the Gram Panchayat and the arresting Officer. Should be Lambardar and members of the Gram Panchayat happen to be absent or not available the report should be made in the presence of two reliable and respectable persons of the village and their signatures or seal taken on the report.
- v. When arrest is made the accused must, in the presence of Lambardar, Gram Panchayat members or two reliable witnesses, be offered the choice of compounding the offence with the sanction of D.F.O. or standing his trial. When the offender desires to pay compensation a written statement to this effect must be drawn up and signed by the accused, and the arresting officer, in the presence of the Lambardar/ Gram Panchayat Member/ two reliable witnesses who will also sign it.
- vi. All details in the printed Damage Report and Iqbal nama form must be filled in carefully.
- vii. When the arresting officer is a Forest Guard, he must complete the Damage report as per instructions above and forward it with the statement of the accused and witnesses and the application to pay compensation, if made to his Range Officer through the Block Officer and when there is no Block Officer to the Range Officer direct.
- viii. The Range Officer or the Block Officer will hold an enquiry on the spot, inspect the damage done and assess the amount of compensation and payment for property seized according to the sanctioned schedule of compensation rates.
- ix. If the Offender is willing to pay compensation the Block Officer or any other official authorized on this behalf will realize the amount, issue a printed receipt to the accused, in the presence of the witnesses, deposit the amount in to a Government treasury as Revenue or hand

it over to the Range Officer as provided here to fore, issue a compensation form and submit the complete case with the Treasury Challan and other connected papers to the Range Officer for obtaining Divisional Forest Officer's sanction.

- x. The Range Officer must obtain Divisional Forest Officer's prior sanction if departure from the sanctioned schedule of compensation rates is considered necessary in any particular case.
- xi. The Range Officer will submit the cases to the D.F.O. for sanction after thorough scrutiny and making himself sure that the compensation has been assessed and realized according to the schedule of rates and the amount has been correctly remitted into treasury as Revenue. On sanction by the D.F.O. he will arrange to book the sanctioned cases in his cash accounts.
- xii. In all cases where the offenders do not agree to pay the compensation, their statement to this effect should be obtained, if possible, and a detailed report made to the D.F.O. has sanctioned prosecution, a challan should be prepared in duplicate on proper form giving summary of facts on which prosecution is based and should be submitted to the D.F.O. without delay. The challan should be accompanied by the Damage Report and other documentary evidence in support of the offence. The D.F.O. will forward one copy of the challan to the Chief Judicial Magistrate and return the second copy alongwith original documents to the Range Officer for conduct of the case. Under all circumstances prosecution should be finalized within two months of the issue of the Damage Report where it is not possible to compound the offence. A proper register should be maintained both in the Divisional Office and the Range Office for record of the prosecution.
- xiii. If an offender applies to be allowed to compound the offence after the prosecution has been launched, the Range Officer will allow him

to do so without further reference to the D.F.O. provided the offenders pays the assessed compensation plus a court penalty at 25 per cent of the compensation for any offence assessed at less than Rs. 20 and that of Rs. 5 for any offence of Rs. 20 or above. This may be done with the approval of the trying Magistrate.

6 Receipt and distribution of Damage Report Books, Compensation Forms Books and Compensation Receipt Books.

- i. Immediately on receipt of such books from the Press, they will be entered in the Divisional Form Register in which Separate pages will be allotted for each kind of book. Each book will be entered serially in the register giving its printed number and the serial number is available on any book or its form, the numbering will be done in the Divisional Office under initials of the D.F.O. The books will be issued under proper receipt and and appropriate reference given in the Form Register. The Range Officers will maintain a similar Form Register, for books issued to them.
- ii. The Surplus stock of such blank books will be kept in the office of DFO and Range Officers (not in the office of conservator or Chief conservator).
- iii. When such books are issued by the D.F.O. to any official, the cover of each book will specify the number of pages the book contains under the initials of the D.F.O.
- iv. A list showing the (i) names of persons to whom various books have been issued, (ii) serial number of the book and the forms it contains, (iii) date of issue will always available in the Divisional Office and the Range Office.
- v. When a book is finished, it shall be returned to the Divisional Office for record. A note will be made in the Form Register at item (i) and the list at item (ii) above.

- vi. All books will be carefully preserved against damage by white ants or otherwise.

7 Damage Report and Compensation Register.

A Damage report register will be maintained beatwise in each Range in the following form :-

1. Serial No.
2. Damage Report Book/Form No.
3. Date of issue of Damage report.
4. Date of receipt in the Range Office.
5. Name of reporting officer.
6. Name of Forest.
7. Particulars of offence.
8. Name of offender.
9. Disposal
 - (i) Date of decision.
 - (ii) compensation Case No. and year or P.C. No. and year.
10. Remarks.

- i. In the disposal column, a reference to compensation case number will be given if the case has been compounded. If prosecuted, reference to prosecution register case number will be given and if the Damage Report is written off, a reference to Divisional Forest Officer's order in this respect will be given.
- ii. Each Damage Report, when received in the Range Office will be entered in this register. The Range Officers are responsible to see that the Damage Reports are accurately entered and that no report is passed on without its having been entered in the register. They must check the register frequently with the Damage Report books in use to ensure that all Damage Reports have been entered in the register.

- iii. The undisposed Damage Reports will be brought forward in the next year in red ink. Range Officers are responsible to see that the Damage report shown as not disposed of in the Damage Report Register actually exist and have not been lost. For any loss of Damage Reports. Range Officer concerned will be personally responsible. At the time of taking over charge every Range Officer will satisfy himself that all pending Damage Reports actually exist and if not in the office, receipts for them are forthcoming. No excuse whatever for this lapse will be accepted.
- iv. **Compensation Register:-** A Compensation register will be maintained in each range in the following form:-
 1. Serial No. (C.C. No.)
 2. Damage Report Book No./Form No.
 3. Compensation Form No.
 4. Compensation Receipt No.
 5. Name and description of offender
 6. Forest in which offence was committed.
 7. Particular of offence and damage caused and date thereof.
 8. Details of property seized.
 9. Compensation paid.
 - (i) On account of damage caused by offence.
Rs. () paise.
 - (ii) On account of value of property seized released.
Rs. () paise.
 - (iii) Price of forest produce.
Rs. () paise.
 - (iv) Total
Rs. () paise.
 10. Signature of compounding officer.

A similar register will be maintained in the Divisional Office by Ranges.

- (v) Link register will be maintained as explained in para 8 below both in the Divisional and Range Officers for Linking the Damage reports, Compensation Application Form and Compensation Receipt Books.
- 8. Linking of Damage Reports, Compensation Application Forms Books, Compensation Receipt Books & Cash Books.
- (i) On each Damage Report, reference will be given (i) to the compensation books form on which the offence was compounded, or (ii) to the orders of D.F.O. under which it was filed and no compensation charged, or (iii) to the serial number of the prosecution Register if the offender was prosecuted. The counterfoils of the Damage Reports with the Beat Guard will be completed in this respect by the Range Officer once a month or earlier furnishing the following certificate:-

“It is certified the damage reports No. _____ to _____ have been accounted for and entered in the Range Damage Report Register.

Range Officer.”

(ii) On each from of the Compensation Application book, a cross reference will be given to (i) Damage Report Register Number (ii) Compensation case number, (iii) The Compensation Receipt Book with which the compensation was received and (iv) Dr. Item number of the cash book.

(iii) On each from of the Compensation Receipt Book cross reference will be given to (i) Damage Report Register No. (ii) Compensation Case No. (iii) Compensation Application Book/ From No. And (iv) Dr. Item No. of the Cash Book.

(iv) The Dr. entry in the cash book will show the following details:-

1. Compensation Case No.
2. Compensation Receipt Book No. with its Form No.
3. Amount of compensation.
4. Details of offence with property seized or released.
5. Price of tools and forest produce.
6. Date of realisation of amount.
7. Date of remittance of amount vide Cr. Item No.

OnlineForest
Offence
Management
System

- (vi) All damage report will be filled online on the FOREST OFFENCE MANAGEMENT SYSTEM of the Haryana Forest Department and report will be submitted to the higher authorities

9. Check of Compensation cases.

- (i) On receipt from Range Officers, stenographer to the D.F.O. or any other clerk entrusted with this duty will check the cases, verify if the compensation has been assessed according to schedule of compensation rates, and if, damage report, compensation application form and compensation receipt are correctly filled in and linked by cross references. After doing so, he will enter the cases in the Divisional Compensation Register to be maintained by Ranges and put up to D.F.O. for sanction.
- (ii) D.F.O. will initial and date entries in this register at the time of sanction. Attention is, however, drawn to instructions contained in para 12 of Financial Commissioner's Standing Order No. 34 regarding filling certain columns in D.F.O.'s own hand.

10. Remittance of money into Government treasuries.

- (i) Any sum of money realised under Section 68 of the Indian Forest Act, 1927, with or in anticipation of D.F.O's sanction shall be remitted into Government treasury as

Revenue. Compensation Receipt Book must invariably indicate the date of remittance. The Range Officer must check every month the compensation receipt book to ensure that all remittance have taken place within the shortest possible time.

11. Payment of Rewards.

Payment of rewards to persons who have contributed to the discovery of offenders in particular offences is governed by rule 7 of Punjab Government Notification No. 2289 (Part) dated 26th September, 1923. The Ranger Officers may recommend grant of rewards in particular cases in order to encourage co-operation from villagers in tracing out forest offences. But such recommendations should be made in rare or exceptional cases and should not from a routine. The power of competent authority in granting rewards to informer (a public person) in Forest theft cases and amount is given serial 39 of Punjab Financial Rules, Volume – I rule 19.6.

39	To grant rewards to informer (a public person) in Forest theft cases	Conservator of Forest	Full powers subject to the condition that each case shall not exceed Rs. 1,000/-
		Divisional Forest Officer	Up to Rs. 1,000/- in each case and provided that the total amount of the reward does not exceed one-fourth of the estimated value of the property confiscated plus the amount of any fine imposed and further subject to maximum amount of Rs. 10,000/-

12. General

- (i) It is the responsibility of the Range Officer to see that the Damage Report and other books and registers are kept up to date and of D.F.O. to check the books on all occasions when he is in a range to see that they are so kept.
- (ii) When a book is finished it is the responsibility of Range Officer to again check the book to see that it has been posted completely and correctly. When such a used

book is submitted (and this will be done when all its forms have been accounted for) to D.F.O. it will again be checked in the Divisional Office and if correctly posted will be filed after D.F.O. has recorded a certificate on the cover and also in the Form register that the entries in the books have been checked and are in accordance with these orders.

(iii) The Damage Report will be maintained in triplicate whereas Compensation application forms and Compensation Receipt Books will be maintained in duplicate.

(iv) Each compensation case submitted to D.F.O. for sanction will be accompanied by:-

- (a) Damage Report
- (b) Compensation application form
- (c) Reference to treasury *challan*
- (d) Statement of accused.
- (e) Cattle pound receipt in case of illicit grazing where obtained.

Note :- Nos. (a) and (b) will be cross linked as provided under paragraph 8.

(v) At the time of transfer of charge of any official a special mention will be made in the charge report of the damage report books, compensation application from books and compensation receipt books handed over with account of used and unused forms in each book. It will be the duty of the relieving officer to report discrepancies if any to the D.F.O.

(vi) The damage reports must be forwarded by the Beat Guards to the Range Officer within 3 days of their issue. The Block Officer should complete his enquiry and forward his report to the Range Officer within a week. Compensation, in all cases, will be finalised within two months of the date of issue of the damage report. In order to ensure check on the disposal of compensation cases, the Block Officers and Range Officers must give in their diaries, the progress of the disposal of compensation cases as under :-

1. Name of Block
2. Name of beat

3. Balance of last fortnight
4. Receipt during the fortnight
5. Disposal during the fortnight
6. Balance (under two months) over two months.

(vii) Receipt for the amount of compensation should be issued in the presence of a literate person preferably a Lambardar or Sarpanch and handed over by the Block Officer or the Range Officer to the accused after obtaining his signature or thumb impression on its counterfoil. It should be noted that the Forest Guards are not authorised to deal with compensation money.

(viii) On no account damage report should be issued on suspicion against a person. Forest Guards should be warned that if they make false report they can be prosecuted under the Indian Penal Code as well as under Section 62 of the Indian Forest Act.

(ix) On pay day or any other suitable occasion Forest Guards and Block Officers will present their Damage Report, Compensation Application Forms and Compensation Receipt Books to the Range Officer who will check them initialing each page used and record a certificate to this effect on the back of the last used form in each book. The result of check will also be mentioned by the Range Officer in his fortnightly diaries to D.F.O.

(x) Use of blank paper for issue of damage report, compensation forms and compensation receipts is forbidden.

(xi) Conservator of Forest and D.F.O. will check thoroughly, registers of Damage Reports, Compensation Application Forms and Compensation Receipt Books, with the counterfoils of as many used or current books as may be readily available, initial the counterfoils of books so checked and record their observations in their Annual Inspection Reports.

(xii) No damage report will be written off without a regular office order.

(xiii) D.F.O.'s and Range Officers, while on tour, will verify when an opportunity occurs, the amount shown on counterfoils of the compensation receipts with that of

receipts given to any offender to ensure that the amount realised is the same for which receipt had been given.

(xiv) It will be the duty of the officer issuing the Compensation Receipt to inform the Panchayat concerned the name of the offender the offence committed and the amount of compensation realised as soon as he issues the receipt.

(xv) Punjab Government Circular No. 27, No. 384 dated 19th August, 1884. Where the Magistrate's court is at a distance from the scene of an alleged forest offence, and a police station is within convenient access, any person accused of such an offence and arrested under Section 63 of Act VII of 1878, who is ready and willing to give bail, shall be taken for the purpose to the Police Station, the officer in-charge of which shall thereupon take action in the matter accordance with the provisions of the Criminal Procedure Code, Chapter XXXIX.

(xvi) All damage reports will be filled online with every detail to enable Forest Offence Management System (FOMS) developed and used by the Haryana Forest Department and linked to official web-site www.haryanaforest.gov.in.

(xvii) In case of prosecution of cases for forest and wildlife offences, the case will be filed in the Environment Courts established in Haryana at Faridabad and Kurukshetra by the Range Forest Officer as complainant on behalf of the Forest Department.

17.80

Standing order
on forest
offence and
their
prosecution.

1. Forest Offences should ordinarily be compounded under Section 68 of the Indian Forest Act, 1927. Prosecutions should be resorted to only when the offenders refuse to compound the offence offer resistance or where it is deemed necessary to create a deterrent effect to prevent repetition of offences.
2. Enquiries into Forest Offences and the subsequent complaint to a Presiding Officer, Special Environment Court will ordinarily be made by a forest official. The police should be asked to take up enquiries in the following cases only :-
 - (a) Assault

- (b) Forcible rescue
- (c) Other cases, where it appears advisable to the Range Officer that the police rather than the Forest Department should deal with the matter. In such cases Divisional Forest Officer's previous sanction should be obtained if time lag is not likely to spoil the case.
- (d) All cases relating to areas where the Indian Forest Act does not apply or there are special rules under which prosecution is possible, e.g. newly acquired areas.

3. Forest Offences can be challaned as under:-

Offences in the Reserve Forest under Section 26 of the Indian Forest Act, 1927.

- (a) Offences in the Protected Forests, under Section 33 of the Indian Forest Act, 1927.
- (b) Offences in areas notified under Section 38 of Indian Forest Act and under Section 4&5 of Punjab Land Preservation Act under the rules promulgated by Government in the notification for such areas.
- (c) Miscellaneous offences of breach of rules for which no special penalty is provided in the Indian Forest Act are covered by Section 77 of the Indian Forest Act and other offences on the part of right holders, e.g., withholding information, refusing assistance in preventing the commission of forest offences in particular areas, etc. by section 79 of the Indian Forest Act.

- 4.** Under Punjab Government Notification No. 183 dated 7th April, 1914 Forest Officers of and above the rank of a Forester have been appointed as public prosecutors where the Forest Department is the complainant.
- 5.** No criminal prosecution may be taken up without the written sanction of the Divisional Forest Officer. It must be remembered that Government in their letter No. 1178-C (S) dated 21st July, 1938, has ordered that the challaning of

infants should be avoided. Where a prosecution is intended, the Range Officer must sift the reports of his subordinate and satisfy that no weak or false case is taken to the Court. False cases lower the prestige of the department and the Range subordinates should be made to understand that they will be severely dealt with if the public is unnecessarily harassed through false reports. The challan submitted for prosecution must be carefully prepared giving relevant details in each column of the challan form.

6. The Range Officers should give a brief account of the case along with the challan and attach the enquiry report and all documentary evidence pertaining to the case for sanction of prosecution by the Divisional Forest Officer. On approval of prosecution the challan along with original damage report and copies of other documents will be forwarded by the Divisional Forest Officer to the Presiding Officer, Special Environment Court and all other papers returned to the Range Officer for conduct of the case. All criminal cases must be considered as urgent and papers regarding enquiries must be submitted for orders as speedily as possible. The Divisional Forest Officer will not sanction prosecution where unreasonable delay has taken place.
7. In dealing with forest offences the Range Officer must be fully conversant with chapter IX of the Indian Forest Act, 1927, relating to penalties and procedure. Their particular attention is invited to Sections 52 and 53 dealing with seizure of forest produce etc., and Sections 64 and 65 relating to arrest of offenders without a warrant. Provisions of Section 62 should also be impressed on all Forest subordinates so as to prevent un-necessary vexation of the public.
8. Under section 72 of the Indian Forest Act, 1927 the powers (b) and (d) have been granted to Divisional Forest Officers by Punjab Government Notification No. 423, dated 14th October, 1913. When a serious offence is reported while the D.F.O. is on tour in the neighborhood, the Range Officers should produce the accused and witnesses and if prosecution is decided, the evidence should be recorded in the presence of the accused for submission to the Presiding Officer, Special Environment Court.

9. *Conduct of the cases in the Court:-* In conducting the cases in Court the Range Officer must attend the Court fully equipped with all references. The following books should invariably be taken for ready reference :-

1. The Punjab Land Preservation Act, 1900
2. The Indian Forest Act, 1927
3. The Forest (Conservation) Act, 1980
4. The Wildlife (Protection) Act, 1972
5. The Schedule Tribe and other Traditional Forest Dwellers (Recognition of Forest Right) Act, 2006.
6. The Biological Diversity Act, 2002
7. The tree (Apportionment) Rule, 1985
8. The Haryana Forest Regulation of Wood Based Industries Rules, 2005.
9. The Cattle Tress Pass Act, 1871.
10. Settlement File of the forest concerned.
11. Notification pertaining to the case.

All cases must be carefully worked out beforehand.

The prosecutor will open the proceedings by stating clearly when, where, and by whom the offence has been committed, what particular rule has been broken, and the nature of the evidence to be produced. He should invariably state for ready reference:-

- (a) **Motive of accused :-** This should never be neglected the question being what profit, real or imaginary the accused would have got by the act committed or abstention from action.
- (b) **The fact complained of:-** It should be clearly stated and proved by oral evidence supported by documentary evidence recorded at the time of the offence. Oral evidence should be tested previous to hearing in the Court. If the Prosecution is ready to deal with objection of the accused to each witness, doubts in the mind of the Court are readily disposed of. Half the work of the prosecution is the intelligent anticipation of

arguments of the defense. Diaries should be produced in proving the whereabouts of subordinates concerned in any case where required.

- (c) **To disprove the defense evidence:-** This is not easy as no prosecution evidence can be produced after the defense has been heard. Much can be done by insisting on seeing the list of witnesses called by the accused and enquiring into their connections before they are heard. If no such list has been submitted, the prosecutor should urge the Court that such evidence should not be considered as no opportunity for enquiry has been allowed.
- (d) **Examination of witnesses:-** The Prosecutor should call his own witnesses to bring out any point he wishes to emphasize. He is also entitled to cross examine the defense witnesses in order to bring out any discrepancies or to criticize the value of their statements.
- (e) **Summing up of the case:-** The Prosecutor should sum up the evidence, calling attention to the seriousness of the offence, naming the maximum penalty that can be imposed on conviction and asking for a substantial penalty. Juvenile offenders can be punished with whipping for any infringement punishable by imprisonment under Juvenile Justice (Care and Protection of Children) Act, 2000. This is suitable in cases of gross carelessness or mischief of boys, and as such Government of India Notification No. 938-C, dated 10th February, 1941, should be brought to the notice of the Court.
- (f) **Fires:-** It is necessary to show that the accused (a) set fire to the forest of (b) lit a fire from where it might have spread and injured any reserve trees on closed area. Carelessness in lighting a fire in one's own field may lead to an offence being committed under these sections. In all cases instituted under Section 79 it is absolutely necessary to prove that the offenders either (a) had right in the forest in which the fire occurred or (b) in some neighboring forest, and in the latter case that there was a possibility of the fire spreading to a forest area in which

the accused had rights. In prosecuting for refusing to obey a lawful order to attend a fire, it is only necessary to prove that the accused knew that the forest in which he held rights was on fire, or that there was a likelihood of the fire spreading to the forest in which he had rights. In such prosecutions for failing to assist at a fire each accused should be given an opportunity of giving his explanation, and only those persons should be challaned of whom it is certain that they were actually present in the neighborhood and had deliberately neglected to assist. If action against Government servant is called for under Section 79 of Indian Forest Act 1927, the Range Officer must report full particulars to the Divisional Forest Officer before filling in the prosecution challan.

- (g) **Grazing:-** It is customary with the villagers to let loose their cattle in the forest without any herdsman or to put small boys in charge of the herds so as to escape responsibility and punishment for the trespass. In this connection judgment of the Chief Court of the Punjab in case No. 168 of 1909 and reproduced on page 176 (Fifth edition) of Punjab Forest Manual Vol. I may be carefully studied and brought to the notice of the Court.

10. Police cases :-

- (a) Whenever a case is made over to the police the Range Officer must send a report to the D.F.O. and in cases falling under para 2 (c) above he should justify his action in handing over the case to the police without D.F.O.'s previous sanction.
- (b) When assaulted by a person committing a forest offence under the Indian Forest Act or any other Forest Acts, or when cattle caught grazing illicitly are forcibly rescued by their owners, the Forest Officials concerned should attempt to arrest the offender under Section 54 of the Indian Forest Act. Should the offender resist arrest or any other person assist the offenders in resisting arrest, the Forest Official should

at once go to the nearest Police Officer, who should be asked to enquire into the case and arrest the offenders under Sections 224, 225 and 332 of the Indian Penal Code. The Forest Official concerned should then report the matter in full to the Range Officer who will forward it to D.F.O. as soon as his own investigations are complete.

(c) Whenever a forest case is reported to the Police, a copy of the record made by the police should be obtained at the same time by the Forest Official who makes the report and he should satisfy himself at the time that the record is complete. If the Police at any time refuse to give such a copy the matter should be reported to the Divisional Forest Officer at once.

(d) In all forest cases challaned by the Police, forest subordinates will appear in the Court either as complainants or witnesses for the prosecution on the dates notified by the police and they will be punished for non-compliance. Bail need not be given by any forest subordinate for attendance but if asked to sign a bond promising attendance such bond may be signed.

11. A strict adherence to the above instructions will facilitate the disposal of cases, command the confidence of Magistrates, and ensure conviction in Court. When an appeal has to be filed in a particular case against the decision of the Court the Range Officer must make a full report of the case and lucidly state grounds on which appeal should be preferred. A copy of the judgment in the case will be obtained for ready reference.

12. The register for prosecution cases must be maintained in the form given below and put up to the D.F.O. at the time of office inspection. In order to watch the progress of prosecution cases a special report should be made to the D.F.O. on all cases pending over 6 months.

Form of Prosecution Register

Serial Number	No. of Damage report and damage report Book.	Name , parentage, residence etc. of accused.	Number of accused.	Place of offence.	Detail of offence.	Institution of Prosecution.			Decision.				Remarks.
						(i) Date	(ii) Court	(iii) Section of Forest Act or of Indian Penal Code.	(i) Date	(ii) Convicted.	(iii) Acquitted.	(iv) Total.	

- 1 प्रधान सचिव, हरियाणा सरकार, वन विभाग। यादि क्रमांक 526-व-4-2014 / 2997
चण्डीगढ़ दिनांक 19-2-2014
विषय: वन्य प्राणियों द्वारा होने वाले नुकसान के मुआवजा रेट बढ़ाने बारे।

उपर्युक्त विषय सरकार विभाग के प्रस्तावानुसार वन्य प्राणियों द्वारा होने वाले नुकसान के मुआवजा रेट निम्न प्रकार से बढ़ाने के लिए सहमत हैं:-

S.No	Nature of damage caused by wild animals like Leopard etc.	Existing rate		Revised Rate	
		Adult	Minor	Adult	Minor
(a)	In case of death due to attack of wild animal like Leopard etc.	30000/-	20000/-	200000/-	70000/-
(b)	Disability caused to human body due to attack of wild animals	15000/-	10000/-	100000/-	35000/-
(c)	In case of death of cattle due to lifting by leopard/Hyena/Wolf				
	Sr.No	Name of Domestic Animal	Existing Rate	Revised Rate	
	i.	Cow	800/-	12000/-	
	ii.	Bulls	1200/-	12000/-	
	iii.	Buffalo	15000/-	30000/-	
	iv.	Calf	600/-	6000/-	
	v.	Buffalo Calf	800/-	7000/-	
	vi.	Sheep	300/-	3000/-	
	vii.	Goat	300/-	3500/-	
	viii.	Camel	1500/-	20000/-	
	ix.	Horse/Mare	1500/-	30000/-	

यह स्वीकृति वित्त विभाग के अशा: क्रमांक 11 / 15 / 2014-3 वि०वि०-III/1986 F दिनांक 30.01. 2014 द्वारा प्रदान की गई सहमति के तहत प्रदान की जाती है।

- 2 प्रेषक आयुक्त एवं सचिव, हरियाणा सरकार, वन्य प्राणी परिरक्षण विभाग।सेवा में,निदेशक पंचायतें,हरियाणा, चण्डीगढ़। यादी क्रमांक 5138-व-1-96/18040 चण्डीगढ़।

विषय:- नीलगाय (रोज) द्वारा फसलों को नुकसान करना- नियंत्रित करना।

उपर्युक्त विषय पर सरकार द्वारा नीलगाय (रोज) से किसानों की फसलों को नुकसान से बचाने के लिये एक तात्कालिक कदम उठाया गया है। नील गायों की बढ़ती हुई जनसंख्या को नियंत्रित करने के लिये हरियाणा सरकार द्वारा यह निर्णय लिया गया है कि नीलगायों द्वारा फसलों को किये गये नुकसान बारे पंचायतें प्रस्ताव पास करें कि नीलगायों को मारने का परमिट जारी किया जाये। स्थानीय वन्य प्राणी निरीक्षक मौके पर जाकर इसकी पुष्टि करेगा और नीलगायों द्वारा फसलों के नुकसान से संतुष्ट होने के उपरान्त वह वनमण्डल अधिकारी (वन्य प्राणी वार्डन) को रिपोर्ट प्रस्तुत करेगा। वन मण्डल अधिकारी संबन्धित उपायुक्त से विचार-विमर्श करके नीलगायों को मारने का परमिट वन्य प्राणी संरक्षक अधिनियम 1972 के नियम के नियम 11 (1) बी के अन्तर्गत जारी करेगा। मारे गये नीलगाय सरकार की सम्पत्ति होगी और इसका निपटान नियमानुसार किया जायेगा।

अतः आपसे अनुरोध है कि इस संबंध में सभी पंचायतों एवं अन्य पंचायती राज संस्थाओं को इस प्रकार की हिदायतें जारी करते हुये इस विभाग को सूचित किया जाये।

- 3 प्रेषक: मुख्य वन्य प्राणी वार्डन, हरियाणा,सी-18, वन भवन, सैक्टर-6, पंचकुला।
सेवा में,निदेशक, पंचायतें,हरियाणा,चण्डीगढ़ 1उप मुख्य वन्य प्राणी वार्डन, पंचकुला मण्डलीय वन्य प्राणी अधिकारी एवं रोहतक राज्य के सर्व वन मण्डल अधिकारी एवं वन्य प्राणी वार्डन 1
क्रमांक डब्ल्यू.एल.1-46/3080-3100 दिनांक 16-11-99

विषय: रोज (नील गाय) द्वारा फसलों का नुकसान करना/ नियंत्रित करना

उपरोक्त विषय पर आपको सूचित किया जाता है कि आयुक्त एवं सचिव, हरियाणा सरकार, वन्य प्राणी परिरक्षण विभाग, चण्डीगढ़ ने रोज (नीलगाय) द्वारा फसलों का नुकसान करने से नियंत्रित करने के लिये अपने यादी क्रमांक 5138-व-1-96/18040 दिनांक 7.11.96 नील गायों को मारने का परमिट वन्य प्राणी संरक्षण अधिनियम, 1972 के नियम 11 (1) (बी) के तहत जारी करने की हिदायतें जारी की थी 1 नीलगाय को मारने के परमिट जारी करने की प्रथा को सरल करने के लिये सरकार से अनुरोध किया गया था कि ऐसे परमिट जारी करने की प्रक्रिया में सम्बन्धित जिला उपायुक्त से विचार विमर्श करने की आवश्यकता प्रतीत नहीं होती, क्योंकि इससे देरी होती है।

अब सरकार ने अपने पत्र क्रमांक 6026-4-99/18608 दिनांक 5.10.99 द्वारा इस कार्यालय के प्रस्ताव पर सहमति जताई है और विचारोपरान्त यह निर्णय लिया है कि अब रोज (नीलगाय) को मरवाने हेतु परमिट जारी करने के मामले में सम्बन्धित उपायुक्त से विचार विमर्श करने की आवश्यकता नहीं है, क्योंकि इसके कारण इसमें काफी विलम्ब होता है।

अतः अब सभी वन मण्डल अधिकारी (टैरीटोरियल) से अनुरोध किया जाता है कि भविष्य में उन द्वारा जो भी नीलगाय मारने का परमिट जारी किया जाये उस बारे सम्बन्धित उपायुक्त से विचार विमर्श करने की आवश्यकता नहीं है, क्योंकि इससे नीलगाय मारने के परमिट जारी करने में देरी होती है।

4 प्रेषक आयुक्त एवं सचिव, हरियाणा सरकार, वन्य प्राणी परिरक्षण विभाग।सेवा में मुख्य वन्य प्राणी वार्डन, हरियाणा,पंचकुला।

यादी क्रमांक-6026-व-4-99

चण्डीगढ़,दिनांक 05.10.1998

विषय:- रोज (नील गाय) द्वारा फसलों का नुकसान करना /नियंत्रित करना।

संदर्भ:- आपका पत्र क्रमांक डी ब्ल्यू:एल:-।-46/324, दिनांक 21.9.99

उपरोक्त विषय पर सरकार ने आपके प्रस्ताव पर विचार के उपरान्त निर्णय लिया है कि अब रोज (नील गाय) को मारने हेतु परमिट जारी करने के मामले में उपयुक्तों से विचार-विमर्श करने की आवश्यकता नहीं है। क्योंकि इसके कारण विलम्ब होता है।

Appendix-ii

Note on the revised structure of classification of Financial Heads to be introduced from 1.4.1987.

1. The major changes made in the revised structure of accounts proposed to be introduced from 1.4.1987 are already indicated in Annexure-C to the D.O. letter No. F.1(20)- B(AC)/86 dated July 8, 1986 from Secretary (Expenditure) to the Chief Secretaries of various State Governments.
2. Coding pattern

Major Head

A four digit code has been allotted to the Major Head, the first digit indicating whether the Major Head is a Receipt Head of Revenue Expenditure Head or Capital Expenditure Head or Loan Head. Adding 2 to the first digit of the Receipt Head will give the number allotted to the corresponding Revenue Expenditure Head, adding another 2 – the Capital Expenditure head and another 2 - the Loan Head of Account, for example, 0401 Represents the Receipt Head for Crop Husbandry. 2401 The Revenue Expenditure Head for Crop Husbandry. 4401 Capital outlay on Crop Husbandry 6401 Loans for Crop Husbandry If the first digit is —0 or —1 the Head of Account will represent Revenue Receipt, —2 or —3 will represent Revenue Expenditure, —4 or —5 Capital Expenditure and —6 or —7 Loan Head. In a few cases, however, where Receipt/Expenditure is not heavy certain Major Heads have been combined under a single number the Major Head themselves forming Sub- Major Heads under that number.

Sub-Major Head

A two digit code has been allotted, the code starting from —01 under each Major head. Where no Sub-Major Head exists it is allotted a code of —00 . Nomenclature —General has been allotted code —80 so that even after further Sub-Major Heads are introduced the code for —General will continue to remain the last one.

Minor Heads

These have been allotted a three digit code starting from —001 under each Sub- Major Head/Major Head (where there is no Sub-Major Head). Codes from —001 to 100 and a few codes from —750 to —900 have been reserved for certain standard Minor Heads. For example, Code —001 always represents Direction and Administration. Non-Standard Minor Head have been allotted codes from —101 in Revenue Expenditure series and —201 in the Capital and loan series. Where the description under Capital Loan is the same as in the Revenue Expenditure Section the code number for the Minor Head is the same as the one allotted in the revenue Expenditure Section. Code numbers from —900 are always reserved for Deduct Receipt or Deduct Expenditure Heads.

The Code for Other Expenditure is —800 while the codes for other Grants/other Schemes etc. where the Minor Head —Other Expenditure also exists is kept as —600 .

This has been done to ensure that the order in which the Minor Heads are codified is not disturbed when new Minor Heads are introduced.

It is requested that where the State Govt. etc. feel that certain additional items should be standardised and allotted standard codes, they may kindly send their suggestions to the Computer Cell in the Budget Division of Ministry of Finance for examination. Where they find disparities in the principles explained above in respect of the codes indicated against any item they may also write to the Computer Cell for examination and rectification.

Sub-Head and Below

As the centre, the Sub-Head represents schemes, the detailed head sub-schemes and the Object Head, the object (e.g. pay, DA, HRA, rewards, gratuity, etc) on which the expenditure is incurred. Each of these levels has been allotted a two digit code. A list of standard codes allotted to object Heads will separately be circulated by the Controller General of Accounts. Where it is not forcible to break up the object of expenditure into such details the codes provided for aggregates of certain items may be used instead, for computer processing of Budget/Accounts. For example, where it is not possible to indicate Pay, DA, HRA, CCA etc. separately, the code for Salaries may be used for representing the aggregate of these items.

Codification of heads of Account.

A four digit Arabic numerical code has been assigned to the Major Heads in this list, followed by a 2-digits code for the relevant sub-major heads, and further followed by a 3-digit code for the minor heads. The codification pattern for the major heads has been designed in such a way that the last three digits out of the 4 digits represent the same function in the four sections viz Receipt Heads (Revenue Section), Expenditure Heads (Revenue Section), Expenditure Heads (Capital Section) and —Loans and Advances except in a few cases where more than one function has been grouped together (as sub major heads) under a single Major head. This is illustrated by the following examples.

Function	Major Head Receipt Heads (Revenue A/c)	Code in the Expr. Heads Revenue A/c	Section Expr. Heads Capital A/c	For Loans & Advances
1. Medical & Public Health.	0210	2210	4210	6210
2. Shipping.	1052	3052	5052	7052

It may also be observed, that in the coding pattern, the 1st digit in the major heads under —Receipt Heads (Revenue Account) is either 0 or 1, and the first digit for corresponding major heads for the same function in the Sections Expenditure Heads (Revenue Account), —Expenditure Heads (Capital Account), and —Loans and Advances are derived by adding the number 2 to the first digit in the major Heads in the Receipt Head (Revenue Section). The Sub-major heads have a two digit code 01, 02, etc., while the minor heads have a three digit code 001, 002... etc. The coding pattern for minor heads has been designed in such a way that in respect of certain minor heads having a common nomenclature under various major/sub-major

heads, as far as possible, the same standard three digit code is adopted, a few illustrative cases are given below. While opening any new minor head, these principles should be kept in view. In order that the Directory of Account heads maintained in the Budget Division and C.G.A's organization in the Ministry of Finance Govt. of India, may not get disturbed the computer cells of these two organizations should be consulted before any new code is allotted or an existing code (at whatever level) is altered.

Standard 3 digit code Common nomenclature

001 Direction & Administration

003 Training.

004 Research.

005 Investigation.

010 Minimum needs Programme.

050 Land.

051 Construction.

052 Machinery & Equipment.

150 Assistance to I.C.A.R.

190 Assistance to Public Sector and Other Undertakings.

798 International Cooperation.

799 Suspense.

800 Other Receipt, Other Deposits, Other Loans, Other Grants, Other Expenditure etc.

Account Code and description
A. Tax Revenue.
(a) Taxes on Income and Expenditure
0020 Corporation Tax
0021 Taxes on income Other than Corporation Tax
0022 Taxes on Agricultural Income
0023 Interest Tax
0028 Other Taxes on Income and Expenditure
(b) Taxes on Property and Capital Transactions
0029 Land Revenue
0030 Stamps and Registration
0031 Estate Duty
0032 Taxes on Wealth
0033 Gift Tax
0035 Taxes on Immovable Property other than Agricultural Land
(c) Taxes on Commodities and Services
0037 Customs
0038 Union Excise Duties
0039 State Excise
0040 Sales Tax
0041 Taxes on Vehicles
0042 Taxes on Goods and Passengers
0043 Taxes and Duties on Electricity
0045 Other Taxes and Duties on Commodities and Services
B. Non-Tax Revenue
(a) Fiscal Services

0046 Currency, Coinage and Mint
0047 Other Fiscal Services
(b) Interest Receipts
0049 Interest Receipts
0050 Dividends & Profits
(c) Other Non-Tax Revenue
(i) General Services
0051 Public Service Commission
0055 Police
0056 Jails
0057 Supplies and Disposals
0058 Stationery and Printing
0059 Public Works
0070 Other Administrative Services
0071 Contributions and Recoveries towards Pension and other Retirement Benefits
0075 Miscellaneous General Services
0076 Defence Services-Army
0077 Defence Services-Navy
0078 Defence Services-Air Force
(ii) Social Services
0202 Education, Sports, Art and Culture
0210 Medical and Public Health
0211 Family Welfare
0215 Water Supply and Sanitation
0216 Housing
0217 Urban Development
0220 Information and Publicity
0221 Broadcasting
0230 Labour & Employment
0235 Social Security and Welfare
0250 Other Social Services
(iii) Economic Services
0401 Crop Husbandry
0403 Animal Husbandry
0404 Dairy Development
0405 Fisheries
0406 Forestry and Wild Life
0407 Plantations
0425 Cooperation
0435 Other Agricultural Programmes
0506 Land Reforms
0515 Other Rural Development Programmes
0551 Hill Areas
0552 North Eastern Areas
0575 Other Special Areas Programmes
0701 Major and Medium Irrigation
0801 Power
0802 Petroleum
0803 Coal and Lignite
0810 Non Conventional Sources of Energy
0851 Village & Small Industries
0852 Industries
0853 Non-ferrous Mining and Metallurgical Industries

0875 Other Industries
1001 Indian Railways-Miscellaneous Receipts
1002 Indian Railways-Commercial Lines-Revenue Receipts
1003 Indian Railways-Strategic Lines Revenue Receipt
1051 Ports & Light houses
1052 Shipping
1053 Civil Aviation
1054 Roads and Bridges
1055 Road Transport
1056 Inland Water Transport
1075 Other Transport Services
1201 Postal Receipts
1225 Telecommunication Receipts
1251 Overseas Communication Services
1275 Other Communication Services
1401 Atomic Energy Research
1425 Other Scientific Research
1452 Tourism
1453 Foreign Trade and Export Promotion
1475 Other General Economic Services
C-Grants-In-Aid And Contributions
1601 Grants in aid from Central Government
1503 States Share of Union Excise Duties
1605 External Grant Assistance
1606 Aid Material and Equipment
Expenditure Heads (Revenue Account)
A. General Services
(a) Organs of State
2011 Parliament/State/Union Territory Legislatures
2012 President, Vice President/Governor, Administrator of Union Territories
2013 Council of Ministers
2014 Administration of Justice
2015 Elections
2016 Audit
(b) Fiscal Services
(i) Collection of Taxes on Income and Expenditure
2020 Collection of Taxes on Income and Expenditure
(ii) Collection of Taxes on Property and Capital Transaction
2029 Land Revenue
2030 Stamps and Registration
2031 Collection of Estate Duty, Taxes on Wealth and Gift Tax
2035 Collection of Other Taxes on Property and Capital Transactions
(iii) Collection of Taxes on Commodities and Services
2037 Customs
2038 Union Excise Duties
2039 State Excise
2040 Sales Tax
2041 Taxes on Vehicles
2045 Other Taxes and Duties on Commodities and Service
(iv) Other Fiscal Services
2046 Currency, Coinage and Mint
2047 Other Fiscal Services
(c) Interest Payment and Servicing of Debt.

2048 Appropriation for reduction or avoidance of debt
2049 Interest Payments
(d) Administrative Services
2051 Public Service Commission
2052 Secretariat- General Services
2053 District Administration
2054 Treasury and Accounts Administration
2055 Police
2056 Jails
2057 Supplies and Disposals
2058 Stationery and Printing
2059 Public Works
2061 External Affairs
2070 Other Administrative Services
(e) Pensions and Miscellaneous General Services
2071 Pension and other Retirement Benefits
2075 Miscellaneous General Services
(f) Defence Services
2076 Defence Services-Army
2077 Defence Services-Navy
2078 Defence Services-Air Force
B. Social Services
(a) Education, Sport, Art and Culture
2202 General Education
2203 Technical Education
2204 Sports and Youth Services
2205 Art and Culture
(b) Health and Family Welfare
2210 Medical and Public Health
2211 Family Welfare
(c) Water Supply, Sanitation, Housing and Urban Development
2215 Water Supply and Sanitation
2216 Housing
2217 Urban Development
(d) Information & Broadcasting
2220 Information and Publicity
2221 Broadcasting
(e) Welfare of. Scheduled Castes, Scheduled Tribes and other Backward Classes
2225 Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
(f) Labour and Labour Welfare
2230 Labour & Employment
(g) Social Welfare and Nutrition
2235 Social Security and Welfare
2236 Nutrition
2245 Relief on account of Natural Calamities
(h) Others
2251 Secretariat- Social Services
2252 Other Social Services
C. Economic Services
(a) Agriculture and Allied Activities
2401 Crop Husbandry
2402 Soil and Water Conservation
2403 Animal Husbandry

2404 Dairy Development
2405 Fisheries
2406 Forestry and Wild Life
2407 Plantations
2408 Food storage and Warehousing
2415 Agricultural Research and Education
2416 Agricultural financial Institutions
2425 Cooperation
2435 Other Agricultural Programmes
(b) Rural Development
2501 Special Programmes for Rural Development
2505 Rural Employment
2506 Land Reforms
2515 Other Rural Development Programmes
(c) Special Areas Programmes
2551 Hill Areas
2552 North Eastern Areas
2575 Other Special Area Programmes
(d) Irrigation and Flood Control
2701 Major and Medium Irrigation
2702 Minor Irrigation
2705 Command Areas Development
2711 Flood Control
(e) Energy
2801 Power
2802 Petroleum
2803 Coal and Lignite
2810 Non-conventional Sources of Energy
(f) Industry and Minerals
2851 Village and Small Industries
2852 Industries
2853 Non-ferrous Mining and Metallurgical Industries
2875 Other Industries
2885 Other Outlays on Industries and Minerals
(g) Transport
3001 Indian Railways-Policy formulation, Direction, Research and Miscellaneous Organisation
3002 Indian Railways-Commercial Lines-Working Expenses
3003 Indian Railways- Strategic Lines-Working Expenses
3004 Indian Railways-Open Line Works
3005 Payments to General Revenues
3006 Appropriation from Railway Surplus
3007 Repayment of Loans taken from General Revenues by Railways
3025 Payment towards amortisations of over capitalisation
3051 Ports & Light Houses
3052 Shipping
3053 Civil Aviation
3054 Road and Bridges
3055 Road Transport
3056 Inland Water Transport
3075 Other Transport Services
(h) Communications
3201 Postal Services
3225 Telecommunication Services

3230 Dividends to General Revenues
3231 Appropriations from Telecommunication Surplus
3232 Repayment of Loans taken from General Revenues. by Telecommunications
3251 Overseas Communication Services
3252 Satellite Systems
3275 Other Communication Services
(i) Science Technology and Environment
3401 Atomic Energy Research
3402 Space Research
3403 Oceanographic Research
3425 Other Scientific Research
3435 Ecology and Environment
(j) General Economic Services
3451 Secretariat-Economic Services
3452 Tourism
3453 Foreign Trade and Export Promotion
3454 Census, Surveys and Statistics
3455 Meteorology
3456 Civil Supplies
3465 General Financial and Trading Institutions
3466 International Financial Institutions
3475 Other General Economic Services
D-Grants-In-Aid And Contributions
3601 Grants-in-aid to State Governments
3602 Grants-in-aid to Union Territory Governments
3603 Payment of States Shares of Union Excise Duties
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions
3605 Technical and Economic Cooperation with other countries
3606 Aid Material and Equipment
RECEIPT HEADS (CAPITAL ACCOUNT)
4000 Miscellaneous Capital Receipts
EXPENDITURE HEADS (CAPITAL ACCOUNT)
A. Capital Account of General Services
4046 Capital Outlay on Currency, Coinage and Mint
4047 Capital Outlay on Other Fiscal Services
4058 Capital Outlay on. Stationery and Printing
4059 Capital Outlay on Public Works
4070 Capital Outlay on. Other Administrative Services
4075 Capital Outlay on Miscellaneous General Services
4076 Capital Outlay on Defence Services
B. Capital Account Of Social Services
(a) Education, Sports, Art and Culture"
4202 Capital Outlay on Education, Sports, Art and Culture
(b) Health and Family Welfare
4210 Capital Outlay on Medical and Public Health
4211 Capital Outlay on Family Welfare
(c) Water Supply, Sanitation, Housing and Urban Development
4215 Capital Outlay on Water Supply and Sanitation
4216 Capital Outlay on Housing
4217 Capital Outlay on Urban Development
(d) Information and Broadcasting
4220 Capital Outlay on Information and Publicity
4221 Capital Outlay on Broadcasting

(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
(g) Social Welfare and Nutrition
4235 Capital Outlay on Social Security and Welfare
4236 Capital Outlay on Nutrition
(h) Others
4250 Capital Outlay on other Social Services
C. Capital Account Of Economic Services
(a) Capital Account of Agriculture and allied activities
4401 Capital Outlay on Crop Husbandry
4402 Capital Outlay on Soil and Water Conservation
4403 Capital Outlay on Animal Husbandry
4404 Capital Outlay on Dairy Development
4405 Capital Outlay on Fisheries
4406 Capital Outlay on Forestry and Wild Life
4407 Capital Outlay on Plantations
4408 Capital Outlay on Food, Storage and Warehousing
4415 Capital Outlay on Agricultural 'Research and Education
4416 Investments in Agricultural Financial Institutions
4425 Capital Outlay an Cooperation
4435 Capital Outlay on other Agricultural Programmes
(b) Capital Account of Rural Development
4515 Capital Outlay on Other Rural Development Programmes
(c) Capital Account of Special Areas Programmes
4551 Capital Outlay on Hill Areas
4552 Capital Outlay on North Eastern Areas
4575 Capital Outlay on other Special Areas Programmes
(d) Capital account of Irrigation and Flood Control
4701 Capital Outlay on Major and Medium Irrigation
4705 Capital Outlay on Command Area Development
4711 Capital Outlay on flood Control Projects
(e) Capital Account of Energy
4801 Capital Outlay on Power Projects
4802 Capital Outlay on Petroleum
4803 Capital Outlays on Coal and Lignite
4810 Capital Outlay on Non-Conventional Sources of Energy
(f) Capital Account of Industry and Minerals
4851 Capital Outlay on Village and Small Industries
4852 Capital Outlay on Iron & Steel Industries
4853 Capital Outlay on Non-ferrous Mining & Metallurgical Industries
4854 Capital Outlay on cement and Non-metallic Mineral Industries
4855 Capital Outlay on Fertilizer Industries
4856 Capital Outlay on Petro-Chemical Industries
4857 Capital Outlay on Chemical Industries
4858 Capital Outlay on Engineering Industries
4859 Capital Outlay on Telecommunication and Electronic Industries
4860 Capital Outlay on consumer Industries
4861 Capital Outlay on Atomic Energy Industries
4875 Capital Outlay on Other Industries
4885 Other Capital Outlay on Industries and Minerals
(g) Capital Account of Transport
5002 Capital Outlay on Indian Railways-Commercial Lines
5003 Capital Outlay on Indian Railways -Strategic Lines

5051 Capital Outlay on Ports & Light Houses
5052 Capital Outlay on Shipping
5053 Capital Outlay on Civil Aviation
5054 Capital Outlay on Roads and Bridges
5055 Capital Outlay on Road Transport
5056 Capital Outlay on Inland Water Transport
5075 Capital Outlay on Other Transport Services
(h) Capital Account of Communications
5201 Capital Outlay on Postal Services
5225 Capital Outlay on Telecommunication Services
5251 Capital Outlay on Overseas Communication Services
5252 Capital Outlay on Satellite System
5275 Capital Outlay on other Communication Services
(i) Capital Account of Science Technology and Environment
5401 Capital Outlay on Atomic Energy Research
5402 Capital Outlay on Space Research
5403 Capital Outlay on Oceanographic Research
5425 Capital Outlay on Other Scientific and Environmental Research
(j) Capital Account of General Economic Services
5452 Capital Outlay on Tourism
5453 Capital Outlay on Foreign Trade and Export Promotion
5455 Capital Outlay on Meteorology
5465 Investments in General Financial and Trading Institutions
5466 Investments in International Financial Institutions
5475 Capital Outlay on Other General Economic Services
E. Public Debt
6001 Internal Debt of the Central Government
6002 External Debt
6003 Internal Debt of the State Government
6004 Loans and Advances from the Central Government
F. Loans And Advances
6075 Loans for Miscellaneous General Services
6202 Loans for Education, Sports, Art and Culture
6210 Loans for Medical and Public Health
6211 Loans for Family Welfare
6212 Loans for Nutrition
6215 Loans for Water Supply and Sanitation
6216 Loans for Housing
6217 Loans for Urban Development
6220 Loans for information and Publicity
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes
6235 Loans for Social Security and Welfare
6245 Loans for Relief on account of. Natural Calamities
6250 Loans for other Social Services
6401 Loans for Crop Husbandry
6402 Loans for Soil and Water Conservation
6403 Loans for Animal Husbandry
6404 Loans for Dairy Development
6405 Loans for Fisheries
6406 Loans for Forestry and Wild Life
6407 Loans for Plantations
6408 Loans for Food Storage and Warehousing
6416 Loans to Agricultural Financial Institutions

6425 Loans for Cooperation
6435 Loans for other Agricultural Programmes
6501 Loans for Special Programmes for Rural Development
6505 Loans for Rural Employment
6506 Loans for Land Reforms
6515 Loans for other Rural Development Programmes
6551 Loans for Hill Areas
6552 Loans for North Eastern Areas
6575 Loans for other Special Areas Programmes
6701 Loans for Major and Medium Irrigation
6705 Loans for Command Area Development
6711 Loans for Flood Control Projects
6801 Loans for Power Projects
6802 Loans for Petroleum
6803 Loans for Coal and Lignite
6810 Loans for Non-Conventional Sources of Energy
6851 Loans for Village and Small Industries
6852 Loans for Iron and Steel Industries
6853 Loans for Non ferrous Mining & Metallurgical Industries
6854 Loans for Cement and Non-metallic Mineral Industries
6855 Loans for Fertilizer Industries
6856 Loans for Petro-Chemical Industries
6857 Loans for Chemicals Industries
6858 Loans for Engineering Industries
6859 Loans for Telecommunication and Electronic Industries
6860 Loans for Consumer Industries
6861 Loans for Atomic Energy Industries
6875 Loans for other Industries
6885 Loans for other Industries and Minerals
7002 Loans to Railways
7051 Loans for Ports and Light Houses
7052 Loans for Shipping
7053 Loans for Civil Aviation
7055 Loans for Road Transport
7056 Loans for Inland Water Transport
7075 Loans for Other Transport Services
7225 Loans for Telecommunication Services
7275 Loans for Other Communication Services
7425 Loans for Other Scientific Research
7452 Loans for Tourism
7453 Loans for Foreign Trade and Export Promotion
7465 Loans for General Financial and Trading Institutions
7475 Loans for Other General Economic Services
7601 Loans and Advances to State Governments
7602 Loans and Advances to Union Territory Governments
7605 Advances to Foreign Governments
7610 Loans to Government Servants etc.
7615 Miscellaneous Loans
G. Inter-State Settlement
7810 Inter State Settlement
H. Transfer To Contingency Fund
7999 Appropriation to the Contingency Fund
PART II-CONTINGENCY FUND

8000 Contingency Fund
PART III—PUBLIC ACCOUNT
I. Small Savings, Provident. Fund, etc.
(a) Small Savings :
8001 Savings Deposits
8002 Savings Certificates
(b) Provident Funds :
8005 State Provident Funds
8006 Public Provident Funds
(c) Other Accounts
8010 Trusts and Endowments
8011 Insurance and Pension funds
8012 Special Deposits and Account
J. Reserve Funds
(a) Reserve Funds bearing interest
8115 Depreciation/Renewal Reserve Funds
8116 Revenue Reserve Funds
8117 Development Funds
8118 Capital Reserve Funds
8121 General and other Reserve Funds
(b) Reserve Funds not bearing interest
8222 Sinking Funds
8223 Famine Relief Funds
8224 Central Road Funds
8225 Roads and Bridges Fund
8226 Depreciation/Renewal Reserve Fund
8228 Revenue Reserve Funds
8229 Development and Welfare Funds
8235 General and other Reserve Funds
K. Deposits And Advances
(a) Deposits bearing interest
8336 Civil Deposits
8337 Deposits of Railways
8338 Deposits of Local Funds
8342 Other Deposits
(b) Deposits not bearing interest
8443 Civil Deposits
8444 Defence Deposits
8445 Railway Deposits
8446 Postal Deposits
8447 Telecommunication Deposits
8448 Deposits of Local Funds
8449 Other Deposits
8450 Balance of Union Territories
(c) Advances
8550 Civil Advances
8551 Defence Advances
8552 Railway Advances
8553 Postal Advances
8554 Telecommunication Advances
L. Suspense And Miscellaneous
8656 Coinage Accounts
8658 Suspense Accounts

8670 Cheques and Bills
8671 Departmental Balances
8672 Permanent Cash Imprest
8673 Cash Balance Investment Account
8674 Security Deposits made by Government
8675 Deposits with Reserve Bank
8679 Accounts with Government of other Countries
8680 Miscellaneous Government Account
M. Remittances
(a) Money Orders and Other Remittances
8781 Money Orders
8782 Cash Remittances and adjustments between offices rendering accounts to the same accounts officer
8785 Other remittances
(b) Inter Government Adjustment Accounts
8786 Adjusting Account between Central and State Governments
8187 Adjusting Account with Railways
8788 Adjusting Account with Posts
8789 Adjusting Account with Defence
8790 Accounts with States, etc. (Railways)
8791 Accounts with States etc. (Posts)
8792 Accounts with States etc. (Defence)
8793 Inter State Suspense Account
8794 Amounts with the High Commission for India in the United Kingdom
(c) Exchange Accounts
8797 Exchange Accounts
N. Cash Balance
8999 Cash Balance

Code No and Object Head (SOEs)		
01 Salaries	34 Other Charges	67 Medical Reimbursement
02 Wages	35 Royalty	68 Election Expenditure
03 Dearness Allowances	36 International Programmes	69 Contractual Service
04 Travel Expenses	37 Payments out of Discretionary Grants	70 Leave Travel Concession
05 Office Expenses	38 Deputation/Travel Abroad of Scientists	71 MRC to Pensioners
06 Rent, Rates and Taxes	39 Rewards	72 Aid to Poor Accused
07 Publications	40 Water Charges	73 Aid to Indigent Persons
08 Advertising and Publicity	41 Discounts	74 Special Comp. Plan for SC.
09 Grants-in-Aid-General	42 Commitment Charges	75 Conveyance Allowance
10 Contributions	43 Grant for creation of capital assets	76 Unemployment Allowance
11 Subsidies	44 Arms and Ammunition	77 Deduct Recoveries
12 Scholarships and Stipends	45 P.O.L	78 Deduct Recoveries (Suspense)
13 Hospitality/Entertainment Expenses	46 Clothing, Tentage and Store	79 Ex-Gratia
14 Sumptuary Allowances	47 Stores and Equipment	80 Lump Sum Provision
15 Secret Services Expenditure	48 Foreign Travel Allowances	81 Court Fee

16 Major Works	49 Festival Advances	82 Legal Camps
17 Minor Works	50 Advances	83 Equipment of Lab.
18 Maintenance	51 Compensation	84 Legal Fee to Counsels
19 Machinery and Equipment	52 Gifts	85 Research and Development
20 Tools and Plant	53 Reserves	86 Training
21 Motor Vehicle	54 Expenses of Conduct Tours	87 Honorarium
22 Investments	55 Fees to Staff Artist	88 Computerisation (IT)
23 Loans	56 Feeding and Cash Doles	89 Miscellaneous
24 Materials And Supplies	57 Purchase of Food Grains	90 Rebate on Khadi
25 Interest	58 Central State Transfer of Resources	91 Recoveries
26 Dividends	59 Prizes and Awards	92 Energy Charges
27 Pensions	60 T.A. D.A.to Non Official Members	93 Uniform/Liveries
28 Gratuities	61 Refunds	94 Fellowship
29 Depreciation	62 National Value of Gifts Received	95 Internship
30 Inter Account Transfers	63 Customs Duty	96 Work Figure
31 Write off Loans/Losses	64 Lands	97 Development of Farm
32 Suspense	65 Buildings	98 Furniture
33 Professional and Special Services	66 Proficiency & Special Services	99 Purchases