



# **FOREST CODE - 2011**

**DEPARTMENT OF ENVIRONMENT & FORESTS  
ANDAMAN AND NICOBAR ISLANDS**

## PREFACE

The Department of Environment and Forests came into existence in 1883 in Andaman and Nicobar Islands. Since 1883, the department had been practicing classical forestry till very recently i.e. up to 2002. During 2002, the Supreme Court passed an order, dated 07.05.2002 specific to forestry practices in the Andaman and Nicobar Islands. The order of Hon'ble Court dated 07.05.2002 brought paradigm shift in forestry practices, and shifted it towards conservation of biodiversity. Subsequently, in 2004 the department, which was functioning as a commercial department, had been declared as a Service department by the Ministry of Environment and Forest, Government of India.

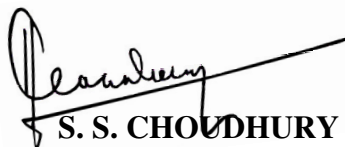
The first Andaman and Nicobar Forest Code was compiled in 1975 and its revision was considered necessary due to the major changes in the policies. It is a matter of significance that a decision was taken to revise the code at the time of celebration of 125 years of Forestry in these islands in the year 2009.

The present volume is a compilation of the various rules, instructions and orders and forms associated there-with hitherto issued for working of the Department of Environment and Forests, Andaman & Nicobar Administration along with certain amendments, wherever felt necessary. Though, the contents of all Acts, Rules, Service matters, Treasury Rules and Accounts Procedures, etc. has been incorporated as per the provisions of said Acts, Rules and Procedures, in case of any inadvertent mistake, contradictions, omission and commission, the content of the Acts, Rules, procedures of subject concerned will prevail.

While updating the existing code of 1975, it is realized that some issues contained there in have no relevance at present owing to the changes in the management practices on account of changes in policies and Court's directives. Hence, issues which have no relevance today have been left out and as such, in case of need, the Forest Code of 1975 has to be referred for such issues.

Efforts have been made to incorporate all the relevant aspects of prevalent forestry operations in this volume. However, any omission or error requiring incorporation / amendments in this code are welcome.

Place: Port Blair  
Date: 1<sup>st</sup> June 2011



**S. S. CHOUDHURY**  
Principal Chief Conservator of Forests  
Andaman and Nicobar Islands

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## CHAPTER – I

### ORGANISATION OF THE DEPARTMENT OF ENVIRONMENT AND FORESTS

#### A – GENERAL

**1. Extent of application of the Code**

The Department of Environment and Forests is the nodal Department in the administrative structure of Andaman and Nicobar Administration for planning, formulation and implementation of policies and programmes for conservation, protection and management of the environment, bio-diversity, forest and wild life under the administration of the Andaman and Nicobar Islands, hereinafter referred to as the Administration. The rules, guidelines contained in this code are applicable to the Department of Environment and Forests, Andaman and Nicobar Islands.

**2. Division of the Territory into Administrative Units, Organization**

The administrative head of the Department is the Principal Chief Conservator of Forests, who is the technical adviser to the Administration in all matters relating to Environment and Forests. He is also the Ex-Officio Secretary, Environment and Forests, Andaman & Nicobar Administration, and exercises in this capacity only such powers as are specifically assigned to him by the Lieutenant Governor, Andaman & Nicobar Islands and / or Ministry of Environment and Forests, Government of India by general or special order. For smooth functioning of the Department, various administrative management units are set up as indicated below:

(Table No. 1)

Division / Units	In-charge	Headquarter	Controlling Authority
South Andaman	DCF(SA)	Wimberlygunj	CCF (Territorial Circle)
Baratang	DCF(BT)	Baratang	
Little Andaman	DFO(LA)	Little Andaman	
Mayabunder	DCF(MB)	Mayabunder	
Diglipur	DCF(DP)	Diglipur	
Middle Andaman	DCF(MA)	Rangat	
Chidiyatapu Biological Park	Dy. Director	Chidiyatapu	CCF(BP, Eco Tourism & B.R)
Wildlife, Port Blair	DCF(WL)	Port Blair	CF(WL)
Wildlife, Mayabunder	DFO(WL)	Mayabunder	
Wildlife, Havelock	DFO(Havelock)	Havelock	
Wildlife, Nicobar	DCF(ND)	Campbell Bay	
Chatham Saw Mill	DCF(MD)	Chatham, Port Blair	CCF (TC)
Timber Depot, Kolkatta	ACF(DD)	Kolkatta	DCF (MILL DIVISION)
Timber Depot, Chennai	FR(Chennai)	Chennai	Chatham
Silviculture	DCF(S)	Port Blair	CCF (Forest Research & Working Plan)
Working Plan	DCF(WP)	Chatham, Port Blair	
Forest Extn. & Publicity	DFO(FE&P)	Port Blair.	
Forest Training School	Director (FTS)	Wimberlygunj	
Forest Settlement	Asst. Commiesner	Chatham, Port Blair	

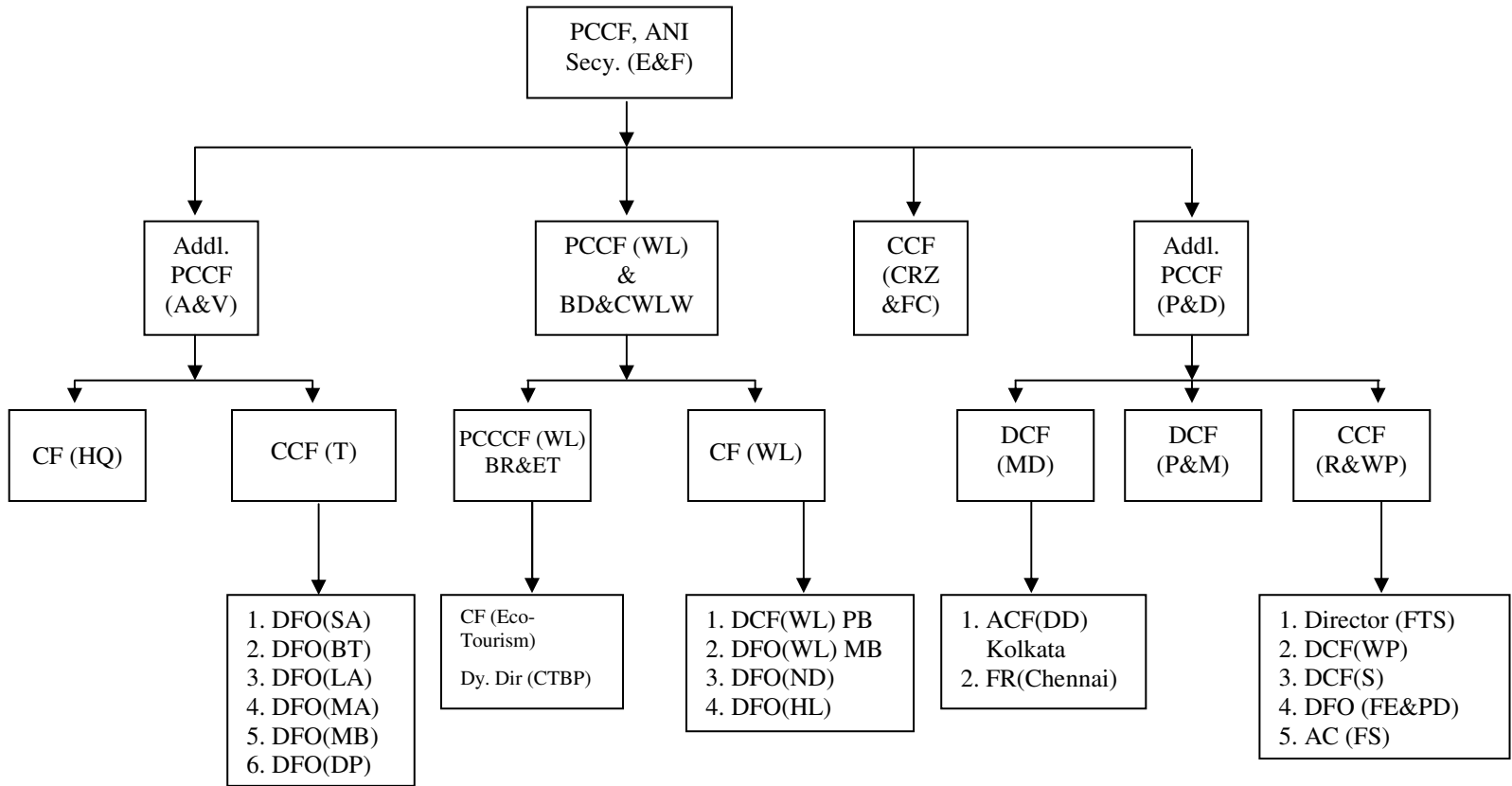
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### **3. Administrative Set Up**

- 3.1** The Principal Chief Conservator of Forests / Principal Secretary (E&F) is assisted by the Principal Chief Conservator of Forests Wildlife, A & N Islands, in all matters relating to Wildlife, Biodiversity Conservation and Biosphere Reserve. PCCF, Wild Life is also the Chief Wildlife Warden, ANI and technical advisor to the Administration in all matters relating to Wildlife, Biodiversity Conservation and Biosphere Reserve. A Senior Veterinary Officer also functions under the over all control of Chief Wildlife Warden.
- 3.2** The Principal Chief Conservator of Forests / Principal Secretary (E & F) is also assisted by two Additional Principal Chief Conservator of Forests viz. the Additional Principal Chief Conservator of Forests (Administration & Vigilance) and Additional Principal Chief Conservator of Forests (Planning & Development). On matters related to Finance & Accounts, he is assisted by a Senior Accounts Officer who is normally posted in the Department on deputation from the Administration. He is also assisted by the CCF(FC & CRZ) on all matters related to Forest Conservation Act & Coastal Regulation Zone Rules.
- 3.3** The Conservator of Forests (Headquarters) functions as Head of the Office for the establishment of the PCCF, and is also the Ex-Officio Deputy Secretary, Environment & Forests, A & N Administration.
- 3.4** The entire administrative set up is broadly divided in to 4 major segments viz. Two Forest Territorial circles placed under the Administrative control of Additional Principal Chief Conservator of Forests (Administration & Vigilance), one Wildlife Circle including Biological Park under Principal Chief Conservator of Forests(Wildlife) and functional unit / circle under Additional Principal Chief Conservator of Forests(Planning & Development) as per details in Table No. 2.

**Table 2**



\* Expansion of abbreviation can be seen at **APPENDIX - I**

**4. General Control of Forests**

The general administration of the forests other than those exempted by a specific order of Administration from time to time is under the control of the Principal Chief Conservator of Forests, Andaman & Nicobar Islands.

**5. Administrative charges**

Territorial charges are classified as below:-

- (a) Controlling charges - Forest Division
- (b) Executive charges - Ranges
- (c) Sub-Executive charges - Beats

These charges will ordinarily be held by the following rank of Officers:

- Forest Division - Deputy Conservators/Asst. Conservator of Forests
- Ranges - Forest Rangers
- Beat - Deputy Rangers or Foresters or Forest Guards

**6. Deviations from the prescribed rule when allowable**

Whenever it is considered necessary for financial or other reasons, the Administration may, as a temporary measure, permit deviations from these provisions in regard to Forest Divisions and the Circle Head may exercise a similar discretion in regard to Ranges.

**7. Constitution of Forest Divisions, Ranges & Beats**

The constitution of Forest Divisions will be regulated with the approval of the Administrator, that of Forest Divisions into Ranges will be regulated by the Principal Chief Conservator of Forests provided that no addition to the number of Ranges shall be made without the sanction of the Administration. The arrangement of Ranges into Beats will be regulated by the Divisional Forest Officer.

Division wise area statement is given in Appendix- II

**8. In the Saw Mill Division, the charges of various sections shall be as detailed below:**

**Technical Sections – Chatham Mill**

<b>Section</b>	<b>Officer-in-charge</b>	<b>Functions</b>
Mill	Production Manager	Charge of Sawmill & Timber Yard
Mechanical	Mechanical Engineer	Charge of Chatham workshop, erection & maintenance of all mill machinery & marine Craft of the divisions and other establishments excluding establishment of Territorial Circle.



Construction	Assistant Constructional Engineer	Charge of Chatham Wood Workshop, construction & maintenance of all buildings of Mill establishment. He will also function as Construction Engineer for all other civil engineering works in the Department.
Electrical	Electrical Engineer	Erection & maintenance of all electrical machinery & installations in the Department including Mill Establishment.
Wood Seasoning & Preservation	Superintendent Timber Treatment Plant	Seasoning & Treatment of timber.

**Technical Section in Middle Andaman Division (Northern Circle)**

Betapur Mill	Mechanical Engineer (Betapur)	Charge of Betapur Mill, erection & maintenance of all Mill Machinery & Marine Crafts, Extraction Machineries and Vehicles of all the division under Territorial Circle.
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**9. Classification of Establishments**

Permanent Establishment includes all Officers & staff of any rank who are required for the ordinary administration of forests and who are employed in the department at least for one full year in pensionable service. Temporary Establishment consists of Officers and staff required to supplement the permanent establishments whenever there is a temporary expansion of their duties. This establishment is provided under the same minor head, sub-head and detailed account head as that of permanent establishment, but distinguished from it by being grouped under the detailed account head 'Temporary' while permanent establishment is grouped under the account head 'Permanent' as regards pay.

*Note: The wages of labours will be drawn in the Pay Bills\*/Muster Rolls & charged to the appropriated heads. (\*Govt. of India, Ministry of Food, Agriculture, Community Development & Cooperation, (Department of Agriculture) Order No. 23-27/69-EE.II dated 30.08.1969 and Govt. of India, Ministry of Agriculture (Deptt. of Agriculture) order No. F-2-46 (71) F.II Dated 02.06.1973 and 24.09.1973.*

**10. Permanent Establishment of Non- Gazetted service.**

The total strength of the permanent Non-Gazetted Establishment Viz. the Executive, Ministerial and other staff will be fixed by the Principal Chief Conservator for the department as a whole. The Principal Chief Conservator will accord sanction to such establishment under the powers delegated to him under schedule II and in conformity with the other provisions of the Delegation of Financial Power Rules 1978.

**11. Temporary Establishment.**

Temporary Establishment will be sanctioned by the Principal Chief Conservator of Forests as per Power delegated to him under schedule III and in conformity with the other provision of delegation of financial Power Rules 1978.

**12. Transfer of Establishment**

The Principal Chief Conservator of Forests has the Power to transfer establishment from one Forest Division to another, as occasion requires.

**13. Industrial Establishment**

- 13.1 Government employees covered by the definition of “Worker” as defined under Section 2 (l) of the Factories Act, 1948 and “Workman” as defined under Section 2(s) of the Industrial Disputes Act, 1947, are classified as industrial employees. Industrial employees are governed by Labour Laws and the aforesaid Central Laws give them substantial rights to form trade unions and to raise industrial disputes under the Industrial Disputes Act, 1947 and protect them against the exploitation by the employers. The provisions of most of the Central Civil Services Rules which are applicable to the non-industrial staff (Regular Establishment) have been extended to the industrial employees. For retirement benefits such as Pension/Family pension Death-cum/ Retirement Gratuity the Industrial employees are governed by the Central Civil Services (Pension) Rules, 1972. The Govt. of India, Ministry of Finance/Ministry of Personnel, Public Grievance and Pensions, DoPT have from time to time extended various leave benefits as provided in the CCS (Leave) Rules, 1972 to the Industrial Employees. They were also allowed accumulation and encashment of Earned Leave to the extent of 300 days as is admissible to the Regular Employees vide GoI, DoPT’s O.M.No.14028/2/2003-Estt.(L) dated 7.11.2006. However, the CCS (CCA) Rules, 1965 have not yet been extended to the Industrial Employees. The employees governed by the Industrial Disputes Act, 1947 have also been brought within the jurisdiction of the Central Administrative Tribunal. The details of sanctioned strength of the employees in the Industrial Establishment as on 01.04.2009 are given in Appendix-III

- 13.2 The Divisional Charges of the Department of Environment & Forests, who have been declared as Head of Office under the Delegation of Financial Powers Rules, 1978, are the employers in respect of the industrial employees in their respective Divisions. Appointment and promotion of industrial employees are done by the Divisional Charges except the appointment of Casual Mazdoors (Daily Rated Mazdoors). Approval of the Secretary (Environment & Forests), A&N Administration is required for the engagement of Daily Rated Mazdoors in any Division under the Department as per the latest orders of the Andaman & Nicobar Administration under the Delegation of Financial Powers Rules, 1978 vide the Administration's Order No.253 dated 29.01.2009 (**Appendix-IV.**). The appointment in technical posts in different divisions except those in the Mill Division, Chatham is done by the DFO (Middle Andaman).
- 13.3 The Department of Environment and Forests, A&N Administration is having three categories of industrial workers namely:-
- (a) Factory Workers
  - (b) Non-Factory Workers
  - (c) Temporary Status Mazdoors

The Govt. Saw Mills at Chatham and Betapur and the Boat Repairs & Maintenance Yard at Long Island in the Middle Andaman Division are Factories notified under the Factories Act, 1948 and all employees working in these Factories are Factory Workers and others are treated as Non-Factory Workers. All casual workers who were conferred with "Temporary Status" in accordance with the Govt. of India, Department of Personnel & Training's O.M.No.51016/2-90-Estt(C) dated 10.09.1993 are treated as Temporary Status Mazdoors. They are entitled to Maternity Leave as admissible to the employees of Regular Establishment and 50% of the service rendered under Temporary Status would be counted for the purpose of retirement benefits after their regularization. The pay of Temporary Status Mazdoors on regularization of their services shall be fixed in the manner prescribed by the Government of India, Ministry of Personnel, Public Grievance & Pensions (Department of Personnel and Training), New Delhi's O.M. No.49014/4/2007-Estt(C) dated 9<sup>th</sup> May, 2008.

The general service conditions including discipline and punishment of the industrial employees in a division employing more than 100 industrial employees are governed by the Industrial Employment Standing Orders framed under the Industrial Employment (Standing Orders) Act, 1946 and the Industrial Employment (Standing Orders) Central Rules, 1946. Each employer should frame/notify the standing orders applicable to their respective Division under the Industrial Employment (Standing Orders) Act, 1946. However, the Central Govt. / State Govt. by notification in the Official Gazette can apply the provisions of the Act to any industrial establishment

employing less than 100 employees also.

**14. Personal conduct of Officers & Staff.**

The Central Civil Services (Classification, Control & Appeal) Rules 1965, All India Service Conduct Rules 1968 are applicable to the permanent, temporary Establishment and All India Service Officers of the Department of Environment & Forests, Andaman & Nicobar Administration. For Industrial Workers standing orders are applicable.

**15. Rules regulating the occupation of Forest Inspection Bungalows & Rest Houses.**

The Rules regulating the occupation of Forest Inspection Bungalows and Rest Houses are given in **Appendix - V**

**16. Hiring of Government Boats.**

The assessment of rent for boats maintained by the Department of Environment and Forest is made and approved by the Principal Secretary (Environment & Forests). When such boats are loaned for the use of other department under Administration, the amount recoverable will be realized through raising bills. For parties other than department under the Administration, the amount should be recovered full in cash in advance, subject to subsequent refund or recovery of the excess or short charges, if any, when the actual period of hire differs from the period paid for in advance.

The hire charge of the Forest Department craft per running hour will be determined after taking into account the various direct & indirect charges as detailed below and the estimated working hours during the year: -

1. Depreciation cost of Craft
2. Interest on the Capital Cost ;
3. Estimated expenditure on the running and maintenance of the crafts;
4. Estimated direct & indirect over-head charges (supervision charges).

The hire charges for the halting hours will be determined at half the rate arrived at per running hour. The actual of the preceding two years should be taken as the basis for working out the rates in a particular year. The hire charge should invariably be revised once in every two years.

**17. Hiring of Government Elephants:-**

Government “Elephants with working gear” without hampering the department work may be hired to private individuals or Corporate Bodies at the discretion of the Divisional Forest Officer by furnishing an undertaking regarding safety of animal, human & material. The cost of feeding and pay of Mahouts will be borne by the department. The hire charges will be as fixed by the Principal Secretary(Environment & Forests) from



**19.(C)** Gazetted staff **outside** the cadre of the Andaman & Nicobar Islands Forest Service consists of;

- i) Assistant Engineer (Electrical)
- ii) Mechanical Engineer
- iii) Medical Officer
- iv) Sr. Accounts Officer
- v) Assistant Mill Manager
- vi) Veterinary Officer
- vii) Assistant commissioner Forest settlement
- viii) Administrative Officer
- ix) Senior Private Secretary to PCCF
- x) Private Secretary to PCCF (WL)

**19. (D)** The Andaman and Nicobar Islands Forest Non-Gazetted Executive Service consists of

1. Forest Rangers
2. Deputy Rangers
3. Foresters
4. Head Forest Guard
5. Forest Guards

**19 (E). Other Non-Gazetted service consists of:**

1.	Chief Engine Driver (1 <sup>st</sup> Class)	
2.	Asst. Constructional Engineer	
3.	Master (1 <sup>st</sup> Class)	
4.	Statistical Assistant	
5.	Divisional Accountant	
6.	Marine Foreman	
7.	Electrical Foreman	
8.	Mechanical Extraction Charge Hand	
9.	Draughtsman (Grade II)	
10.	SC Driver (Special Grade)	
11.	Hindi Translator	
12.	Shift Engineer	
13.	Senior Technical Assistant (Computers)	
14.	V.H.F. Supervisor	

15.	Timber Art Designer	
16.	Saw Filer	
17.	Head Sawyer	
18.	Mechanical Foreman	
19.	Naib Tehsildar	
20.	Head Veterinary Compounder	
21.	Pharmacist (Grade III)	
22.	P.T. Instructor	
23.	SC Driver (Grade-I)	
24.	H.M.V Driver (Grade-I)	
25.	Assistant Saw Filer	
26.	Audio Video Operator	
27.	Mill Gunner	
28.	Yard Forman	
29.	Store Keeper	
30.	Cameraman	
31.	Pressure Treatment Plant Operator	
32.	Kiln Operator	
33.	Canteen Manager	
34.	Serang	
35.	Engine Driver (2 <sup>nd</sup> Class)	
36.	V.H.F Operator	
37.	Veterinary Compounder	
38.	Security Inspector	
39.	Draughtsman (Gr. III)	
40.	Head Moulder	
41.	Librarian	
42.	SC Driver ( Grade-II) (LMV)	
43.	H.M.V Driver (Grade-II)	
44.	Surveyor	
45.	Tracer	
46.	Sawyer	
47.	Assistant Yard Forman	
48.	Assistant Store keeper	
49.	H.M.V Driver (Ordinary grade)	
50.	Painter –cum – Artist	
51.	Asst. Mill Gunner	

52.	Projector Operator	
53.	S.C Driver (Ordinary Grade)	
54.	Motor Boat Driver	
55.	Stoker Tindel	
56.	Cook (Departmental Canteen)	
57.	Salesman	
58.	Assistant Halwai	
59.	Ferro-Printer	
60.	Record Keeper	
61.	Seacunny	
62.	Asst. Motor Boat Driver	
63.	Winch Driver	
64.	Crane Driver	
65.	Head Watchman	
66.	Gestener Operator	
67.	Stoker	
68.	Oiler	
69.	Lascar	
70.	Wash Boy	
71.	Safai Karmachari	
72.	Lighter Crew	
73.	Tea / Coffee Maker	
74.	Bearer	
75.	Cook (Other than Departmental canteen)	
76.	Assistant Cook	
77.	Animal Attendant	
78.	Chainman	
79.	Ward Attendant	
80.	Sweeper	

**20. Andaman and Nicobar Forest Islands Ministerial Establishment consists of;**

- a. Office Superintendent/Head Clerk
- b. Higher Grade Clerk
- c. Stenographer
- d. Lower Grade Clerk
- e. Daftari
- f. Peon
- g. Watchman



h. Dakman

**21. Gradation list of Forest Officers and subordinates.**

The classified list of the Gazetted Officers as well as the non-Gazetted Executive and Ministerial staff in the Department as on the first January will be issued annually by the Principal Chief Conservator of Forests and copies thereof will be supplied to the Administration, CCFs, CFs, DCFs, ACFs etc.

**22. Appointment of Forest Staff to the Department of Environment & Forests Andaman & Nicobar Islands**

First appointment to Services in Department of Environment and Forests, A&N Islands shall be as per Recruitment Rules applicable to the respective category.

**23. Examination to be passed by Departmental officers :**

Members of the Indian Forest Services, Andaman & Nicobar Islands Forest Service and Forest Rangers should pass Departmental examinations in the following subjects within 24 months of joining service. They will not be allowed to draw any further increment till they pass all the department examination in the subjects mentioned below.

- a. Law
- b. Land Revenue
- c. Office Procedure & Accounts
- d. Establishment Matters

The syllabus will be prescribed by the Principal Chief Conservator of Forests from time to time.

**24. Leave, Pension**

Leave and pension for all staff will be governed by the Fundamental and Supplementary Rules, the Civil Service Regulations and the New Pension Rules. In case of members of Indian Forest Service, their leave and pension will be governed by the provisions of the Rules applicable to the members of the All India Service issued /revised from time to time.



### **27.3 Forest (Conservation) Act, 1980**

All the cases where forest is to be used or diverted for non-forestry purposes shall be dealt under Forest (Conservation) Act, 1980 amended from time to time and as per guidelines issued by Ministry of Environment and Forests, Govt. of India. The Act along with amendments made in 1988 and the prescribed format are given in Appendix – VII. The Part – I is to be filled by the User Agency, Part – II is to be filled by Divisional Forest Officer / Deputy Conservator of Forest, Part – III by concerned Conservator of Forests, Part – IV by Nodal Officer or Principal Chief Conservator of Forests or Head of Department and Part – V by Secretary in Charge of the Forest Department or by any authorized officer of the Union Territory not below the rank of an Under Secretary. The Divisional Forest Officer should ensure that the bare minimum area requirement is proposed and the suitable site for Compensatory Afforestation is identified. The Forest (Conservation) Act, 1980 with amendments made in 1988 along with Forms for seeking prior approval under section 2 of the act are given in APPENDIX - VII.

### **28. Maintenance of Register of Notified Forests**

The Register of Notified Forests will be maintained in each Divisional Forest office and copies will be maintained in the Circle Office and in the office of the Principal Chief Conservator of Forests. The numbering of Notifications with Division name in each Division will be done by the Divisional Forest Officers and will be communicated by him to the Principal Chief Conservator of Forests and the Circle Head.

### **29. Maps**

In each Division, the following maps will be maintained and one or more copies of each should be mounted in book form:-

- (1) A Divisional Forest reference map on the scale of 1:25000 or 1:50000 showing all reserves, roads, forest buildings and stations, range boundary and other items pertaining to the administration of the forests.
- (2) A Range Forest reference map, posted as above, but in greater detail, and showing name of hills & streams, minor forest stations, such as 'Forest Guards', 'Foresters' headquarters etc.
- (3) Separate maps for each reserve, showing topographical features and all enclosures, rights of way, forest roads and stations, felling series and coupe lines, names of hills, streams etc. Reserves that adjoin one another may, if desirable, be shown on one and the same sheet.
- (4) Separate working circle maps on such scale as may be found suitable in each case.

It is the duty of the Divisional Forest Officer to see that all alteration of boundaries, camps etc, are promptly entered in the Divisional Forest Reference maps, from which the range and other maps must be posted at least annually.

The Divisional forest reference maps should be corrected annually as on 31<sup>st</sup> March and will be forwarded to the Circle Head before the 1<sup>st</sup> May. Circle Head will then on checking the correctness of changes made, return the maps to the Divisions. The rules for the registration and storage of maps in Divisional Forest office may be seen at APPENDIX- VIII.

**30. Annual Plan of Operations**

At a convenient period before the date fixed for the submission of the budget, the Divisional Forest Officers shall prepare an Annual Plan of Operation for the next ensuing financial year as per instructions / formats issued by Planning Department of Administration. The APO shall be prepared for the schemes already approved under Five Year Plan.

The Plan of Operation should deal with each work separately and clearly indicating physical and financial targets, which should be based on cost / work norms prescribed in the working plans or prescribed from time to time in this respect. APO must be based on the provisions of the working plan as far as extraction, regeneration, thinning and tending operations and protection against fire etc. is concerned

The draft APO prepared by the DFOs should be discussed first with PRIs of the area and then in consultation with Circle Head forwarded to the office of the PCCF. This draft Annual Plan is discussed in the District Planning Committee and after discussion in DPC, modifications as suggested are considered and final APO is prepared after receipt of actual budget allotment from the Administration.

The approved APO will be sent to executing agencies i.e. Divisional Charges in the beginning of the financial year. After receipt of the approved APO, the DFOs shall carry out the Plan of Operation and submit the estimate wherever required to the higher authority for approval before execution of the work.

During the month of August, a Revised Estimate (RE) is prepared and plan progress is reviewed after 8 months based on actual performance of past 8 months. The responsibility of carrying out of approved Plan of Operation will rest entirely with the DFOs. No deviation from the approved Plan should be made without sanction from the higher authority.

**31. Working Plan**

“**Working Plan** is a written Scheme of Management aiming at continuity of Policy and Action controlling the treatment of a Forest (BCFT)”.

**Working Circle** is, as a rule, an area subjected to one and the same cultural treatment to exploit exclusively, by means of distinct series of operations. Exceptionally, where the composition and distribution of the crop demands, a overlapping working circle for which a different definite method of treatment is prescribed, may overlap portions or the whole of the area of another working circles.

**'Blocks'** are main divisions of a forest and should be indicted by local names. Their boundaries may conventionally be made to coincide with those of administrative charges such as, ranges and beats.

**'Compartments'** are smaller divisions, where a forest is divided into compartments, their boundaries should be other natural features, such as streams, spurs, or ridges, or existing land marks-such as roads, ridges, fire-lines etc. They should be indicated by Arabic numbers.

A **'Coupe'** is the area of forest set a side to be managed in a single year and may or may not constitute a permanent sub-division of the forest. It should be indicated by Roman numbers. A working circle may comprise according to convenience of working one or more number of Coupes.

A **'Felling Series'** is in area comprising a complete series of coupes, each felling series being worked independently of the other.

**32. Working Plan Officer**

A 'Working Plan Officer' is an Officer of the rank of a Deputy Conservator of Forests, responsible for drawing up or revising a Working Plan and specially appointed for the purpose. In drawing up or revising a Working Plan he will be entirely subordinate to the Chief Conservator of Forests (Research and Working Plan.)

**33. Preparation of Working Plan:**

The Forest Territorial Circle Head will inspect forests and write first preliminary report with the contents of working plan and will review the past management, revision of map and, if necessary, preparation of maps. This report will be deliberated upon by a committee, chaired by the PCCF and will finally arrive at any agreement regarding any change in management that may be necessary in the revised plan.

After the change in management if any has been settled, the Working Plan Officer shall make a Working Plan reconnaissance; collect adequate data for the area to be worked including biotic and abiotic factors and carry out Stock Mapping and survey of regeneration of main species using modern tools like GPS & GIS. Then the Working Plan officer will prepare a report containing:-

- (i) A short description of the area of the forest for which it is proposed to prepare Working Plan.

- (ii) Short notes on previous working, management and regeneration.
- (iii) Present demand & supply analysis of Forest Produce & expected changes in future.
- (iv) Biodiversity considerations rather than the demand or commercial value of the timber will decide selection of species for felling.
- (v) General proposals as regards to the accuracy and details required for the preparation of working plan, Whether valuation surveys required, and if so, in what degree of details, with the method of treatment and whether the portion of Working plan which relates to the Silvicultural treatment is to be based on area, material with area, or material only.
- (vi) The Working plan officer has to have Chapter wise discussion with the Divisional Forest Officer concerned.
- (vii) Action plan for bringing the forest back to its natural profile and removal of exotics.
- (viii) The draft working plan is to be placed before Department Steering Committee (DSC) for preliminary discussion & suitable recommendation to place the same to the High Power Committee. The High Power Committee will finalize the draft Working Plan.
- (ix) High Power Committee will finalise the Draft Working Plan in consultation with the PRI Institutions and
- (x) Working Plan Officer will submit the copy of Final Draft Working Plan to the Principal Chief Conservator of Forests for approval.
- (xi) The Working Plan will be approved by the Central Empowered Committee.

**34. Format of Working Plan**

The Working Plan shall be as per National Working Plan Code while writing/revising/rewriting the Working Plan for any Forest Unit. The Format of Working Plan as approved by the Central Empowered Committee is given in APPENDIX - IX

**35. Approval of the Working Plan**

The Working Plan shall then be submitted to the Principal Chief Conservator of Forests who will forward the same to competent authority. The Principal Chief Conservator may consult the Chief Conservator of Forests (Regional) whenever he feels necessary.

**36. Implementation of Working Plan**

Monitoring Committee shall be constituted by the Administrator to monitor the implementation of the prescriptions of the Working Plan (s) in compliance of the stipulated conditions of Hon'ble Supreme Court.

**37. Deviations from Working Plan**

Any large scale Forestry Operation including Timber Extraction, regeneration, etc. in an area not prescribed in the Working Plan or any operation carried out in a manner not conforming to the prescription shall constitute a deviation and such deviations have to be sanctioned following due process prescribed on Working Plan.

**38. Records related to Working Plan to be maintained in the Divisions**

**(A) Control Forms:** The following control forms as per the formats prescribed in the Working Plan of the concerned Division are to be maintained both in Division and Range Office.

- (a) Regeneration control forms
- (b) Thinning control forms
- (c) Bamboo harvesting control forms
- (d) Cane Harvesting control forms
- (f) Felling Control Form
- (g) Eco – Restoration Control Form

In addition to the above control forms, sand extraction control form as per the format prescribed by Principal Chief Conservator of Forests or any other authorities duly authorized by the Principal Chief Conservator is to be maintained.

**(B) The Divisional Note Book:** This will be an annual consolidated management data book for each working circle. Information collected through various control forms/journals maintained in the Ranges will be the basis for maintenance of Divisional Note Book with a location map of the treated areas.

The objectives of the control book are:-

- (a) Maintenance of the information about the work taken up in the Division including timber/NTFP extraction, plantation/ regeneration/ eco-restoration/maintenance of roads, building. Forest Division/ Ranges/ Beat boundaries, study of public demand for forest produce, market conditions, steps taken for protection of forests, status of staff and labour force etc.
- (b) To compare the actual exploitation of the year (such as felling / girdling, extraction of minor produce and grazing) with the prescriptions of the Working Plan.
- (c) To record the yield of timber & other produce.
- (d) In the event of the area or quantity of material exploited in any year being less than that prescribed in the Working Plan, to provide for bringing forward year by year of the balance still available for exploitation, until it is exploited or written off by the competent authority.

- (e) In the event of any exploitation, in excess (whether of material or area) of prescriptions of the plan, to provide that such excess shall, unless orders to the contrary are issued by competent authority, be deducted from the quantity prescribed for exploitation in future years.

The Divisional Note Books in bound register form and the entries can be maintained under the appropriate headings prescribed in the Working Plan. The Books shall be submitted to Chief Conservator of Forests (territorial & Working Plan) and Working Plan Officer in the month of April for comments and suggestions for future management.

**Note:** - *When the prescription of the working plans are by sub- periods and not by years, these instructions should be applied accordingly*

**(C) The Record of works:** This is a brief record to be written up annually for each working circle of all works carried out in connection with the construction and repair of communications & buildings, wells and tanks, and in connection with demarcation, sowing, planting, thinning, cleanliness and other forest operations prescribed in the working plan. To provide for a record of operations not definitely prescribed in the working plan, the record of works should, whenever necessary, be divided in the following manner and kept up accordingly.

- (i) Prescriptions of the working plan.
- (ii) Measures suggested in the working plan.
- (iii) Measures neither prescribed nor suggested in the working plan but carried out during the year.

**(D) Control Journals:** - These journals shall be maintained separately for each regeneration/plantation areas as per the prescriptions of the Working Plan. The copies of the journals will be maintained in Divisional office and Range office.

The main objectives of the journals are -

- To record observations on the spot and information not obtainable from prescribed forms.
- To monitor the progress of operations/ plantations/ regenerations/ prescription of the Working Plan.
- To generate the information/field data about forest composition/treatment provided and management practices adopted for future management as per the Working Plan.



The journal must be written up by the Divisional Forest Officer himself or by one of his Gazetted assistants. The information should be indexed under the headings prescribed in each working plan.

- (E) **Control Maps/Management Maps:** - Control Maps/Managements Maps will be prepared by Range Officer depicting the year wise, operations carried out, such as extraction of timber, artificial/natural regeneration, thinning/tending, soil conservations as prescribed by the Divisional Forest Officer in consultation with Chief Conservator of Forests (Territorial). Maps will be kept in the Divisional Office/Range Office and in the Display Board of the Range Office. Maps will be updated annually in the month of March with the help of control forms/journals before the preparation of the Divisional Note Book.
- (F) The control of the prescriptions of working plans in the field rests with the Chief Conservator of Forests (Territorial) who shall fix the due dates for each division by which the Divisional Forest Officer shall submit the yearly returns in duplicate. The returns shall consist of:-
- (a) An abstract of Control book.
  - (b) An abstract of Record of works.
  - (c) Copies of the entries made during the year in the control journal.
- (G) The Circle Head (Territorial) will, as soon as possible after the necessary check has been carried out, submit to the Principal Chief Conservator of Forests a copy of the statement comparing the actual with the forecast prescribed in the working plan.

## CHAPTER – III

### PROTECTED AREA MANAGEMENT

**39 A** Ecologically critical, biologically rich and geomorphologically unique area, both in land and in coastal and marine realm have been constituted as protected Areas in the form of National Park and Sanctuaries. A list of all PA's declared as Sanctuary and National Park under Section 26(A) and 35 (4) of the Wild Life (Protection) Act 1972, is given at **Form No. WL-45.- APPENDIX-X**

**(a). Register of Protected Areas**

Copies of all notifications which have been issued in declaring the area as a Protected Area under various section of the Wildlife (P) Act 1972 should be kept for each Forest / Wildlife Division in a bound volume to be called as the Register of PAs and each notification should be numbered consecutively according to the date on which it takes effect. Several pages of the register shall be allotted to each PA so as to afford space for additions & corrections. A sketch map on a small scale should form part of the record of each Protected Area. A code number is to be allotted to each Protected Areas which will be done by the Chief Wildlife Warden Office and will be communicated by him to the Divisional Offices.

**(b). Maps of Protected Areas**

In each Division, the following maps will be maintained and one or more copies of each should be mounted in book form:

1. **A Divisional Protected Area reference map** on the scale of 1:25000 showing all the Protected Areas under the Division, Range, forest roads jetties, water ways, building and stations, and other items pertaining to the administration of the Protected Areas.
2. **A Range wise map of Protected Areas**, posted as above, but in greater detail, and showing name of hills and streams, water holes, salt licks, mangroves, coral reefs, mud flats, beaches, jetties, caves, watch towers, various management headquarters like Range, camps, beats etc.
3. **Separate maps for each Protected Areas**, showing topographical and bathymetric features, all enclaves / villages, rights of way, forest roads and stations, jetties, names of hills streams, water holes, salt licks, mangroves, caves, watch tower etc.

These maps are to be properly handed and taken over during transfer and posting of the Divisional charges.

(c). **Management Plan**

A Management Plan is a written document prepared through a management planning process, which sets out the values and objectives of management for a Protected Area. By formulating strategies and operational schedules, the Plan shows how these objectives can be achieved within a time bound frame work.

The Management Plan guides and controls management of a Protected Area, its resources, the permissible uses of the area and the development of facilities needed to support the management and resource use. It facilitates all development activities and management actions to be implemented in an area.

A Guide to Planning Wildlife Management in Protected Areas and Managed Landscapes by Shri Vishwas Sawarkar and published by Wildlife Institute of India, is to be referred while preparing the Management of a Protected Area.

(d) **Management Plan Officer ( MPO)**

A Management Plan officer is an officer of the rank of Deputy Conservator of Forests, responsible for drawing up or revising a Management Plan.

(e) **Approval of the Management Plan**

The Chief Wildlife Warden, A&N Islands who is the controlling authority for the PAs will review and finalize the draft Management Plan prepared by the MPO.

[Final approval to the Management Plan will be given by the Administration after it is cleared by the State Board for Wild Life]

(f) **Form of Management Plan**

The Management Plan shall as far as possible or necessary be drawn up as per format mentioned at **Form No.-WL-46, ANNEXURE-XI**

For the control of all area under Management Plan, the DCF / D.F.O concerned will maintain the Control Forms as prescribed in the Management Plan.

(g) **Control / Protection of Wild Life**

Andaman & Nicobar Wildlife (Protection) Rules, 2008 provide the necessary frame work for control of wild life such as hunting of wildlife in certain cases and for special purposes, entry in the Protected Areas for various purposes including plying of vessels, vehicles for tourism / commercial purpose, photography inside the PAs, Trade or Commerce in wild animals, animal articles, and trophy, prevention and detection of offence which may be amended from time to time.

(h) **State Board for Wild Life :**

The State Board for Wild Life constituted for U.T of Andaman and Nicobar Islands under Section 6 of the Wild Life (Protection) Act 1972 advises the Administration on the matters related to the selection and management of areas to be declared as Protected Areas, formulation of the policy of protection and conservation of wild life and specified plants, any matter relating to any schedule, the measures to be taken for harmonizing the needs of the tribals and other dwellers of the forest with the protection and conservation of wildlife and in any matter that may be referred to it.

**39.B Management of Biological Parks and Zoos:**

The Specialized area created for displaying unique biodiversity of the Islands, captive breeding of rare and endangered species for ex-situ conservation, education and awareness in the form of Mini zoo at Haddo under DCF (WL), Port Blair and Biological Park at Chidiyatapu under the control of Deputy Director.

The Zoos are managed under the overall guidelines provided by the Central Zoo Authority (CZA) under MoEF. The day to day management of the Biological Park is under the immediate control of the Deputy Director. He will be assisted with two Range Officers one Veterinary officer, supporting staffs and workers.

**40. The Master Plan**

A Master Plan will be prepared for a Zoo which is a comprehensive document to guide systematic and planned development of an existing and new zoo for a reasonable period of 10 to 20 years keeping its land, financial, personnel, physical and aesthetic resources and constraints in view, in order to provide holistic nature conservation education with wholesome recreation. The document helps in optimum utilization of the zoo resources in a planned manner and serves as a document to guide annual budgeting and personnel planning. The format for preparing the Master Plan as prescribed by CZA is annexed at **Form No-WL-47- APPENDIX-XII**

**41. Management Plan**

There will be a Management Plan detailing out the activities to be taken up in the line indicated in the Master Plan of the zoo for next 5 years, prioritising of the works to be taken up in phases and financial year wise and provide realistic estimates of the proposed works indicating the sources of funding. The management plan should also contain the procedure to be adopted and person responsible for carrying out different items of works with their financial and administrative powers. In other words this will be a working document that will guide the managers of the zoo for the management plan period and facilitate the budgeting and focused development. Such plan helps any new incumbent to carryout development of Zoo / Biological Park without dislocation.

**42. Record Keeping**

Zoo should have mechanism for recording of observations regarding social, biological and reproductive behaviour and health status of zoo animals including preventive and curative treatment provided, birth and care of young ones, sicknesses and mortalities in prescribed forms which have been given along with other forms at the end of the code. Such mechanism is given below:

**42(i) Keeper's Diary**

The Keepers / In-charge of all sections or beats under the Animal Section of zoo should maintain keeper's diary in the format as **Form No. WL-48\*** giving animal/species-wise details of all the important events and activities pertaining to his section / beat. The format should be in vernacular language and should be available with the Keeper in the shape of printed ledger register with serial numbered pages. There should be 2 pages with each serial number so that one copy of the report remains in ledger register after submission of the second copy to the In-charge, Animal Section Supervising officer of the animal section who before submission should also record his / her own comments on the Keeper's Diary.

*\* For Forms please see List of Form at Page No. XI*

**42(ii). Daily Report**

Curator (Animal) / In-charge, Animal Section of zoo should compile the important aspects of the reports submitted by the keepers of the different sections / beats (Keepers diary) in the format as given in **Form No. WL-49** and submit the same daily within two hours of opening of the zoo to the Dy. Director through the Veterinary Officer. The In-charge, Animal Section, Veterinary Officer and Dy. Director of the zoo shall record their observations / comments in the daily report and take the required action accordingly. Copy of the daily report will go back to the In-charge, Animal Section on the same day after the biologist has made necessary entries into the Animal History Cards of the animals / species reported upon.

**42(iii) Animal History Cards**

Animal history cards of each animal which is identifiable shall be maintained by the Biologist (or the Education Officer as the case may be) in the format at **Form No. WL-50**. The animal history cards shall be maintained as permanent record. For the species where the individuals are not identifiable, the animal history cards should also be maintained herd/group/species-wise giving important events as a compendium of information for future use.

**42(iv) Studbook**

Studbook of all the animals of endangered species including those born under the planned conservation breeding programme shall be maintained in the format at **Form No. WL-51** by the biologists of the zoos and National Studbook Keepers of each identified species.

**42(v). Treatment Card**

Individual treatment card for each identifiable animal should be initiated and maintained by the zoo veterinarian in the format at **Form No.WL-52** giving date-wise observations made and treatment given to the animal through out its life. The treatment card shall always remain at the place where the animal is housed / kept. For the individuals which are not identifiable, the treatment cards should also be initiated and maintained species wise. The copies of the same should also be kept at the place where the individual is housed / kept along with other members of the species.

**42(vi). Post-mortem and disposal off carcasses**

Findings of the Post-mortem conducted shall be recorded in the format at **Form No. WL-53**. The report should be preserved at least for 6 years.

**43. Euthanasia of a zoo animal**

Decision to euthanize any animal shall be taken only on the basis of the recommendations of the committee constituted for the purpose by the Chief Wildlife Warden of the State on the recommendation from the Director of the zoo to the effect that:

1. The animal is terminally ill and is in such state of agony and pain that it is cruel to keep it alive.
2. The animal is suffering from incurable diseases of infectious nature and keeping the animal alive poses a serious threat to the health of other animals at the zoo.

The Committee shall comprise of 2 veterinarians (inclusive of zoo veterinarians) and a representative from the local Society of Prevention of Cruelty to Animals.

**44. Reports**

The Director of the Zoo also submit the following reports on the respective Zoo.

- (i) Annual Inventory Report on Endangered Species. **(Form No. WL-54)**
- (ii) Annual Inventory report on species other than endangered species **(Form No.WL-55)**
- (ii) Death Report on Endangered Species. **(Form No.WL-56).**

In all matters connected with Zoo management and for facilitating effective and scientific management, the guidelines issued by the Central Zoo Authority will be followed by the Biological Park, Chidiyatapu.

### Miscellaneous

**Note :** *Considering the peculiar nature of work to be done by Executive staff and workers in protected areas both land and marine as well as in Zoo, the following uniform are recommended for them.*

#### **45 Uniform to be worn by staffs & workers of Wild Life Wing**

Executive Staffs & workers of zoo establishment shall wear while on duty the uniforms prescribed below:

- (i) While working inside the Zoo all forest executive and veterinary staff will have the same prescribed uniform items as prescribed for those working outside the zoo except the colour of the shirt which will be light green in place of Khaki.
- (ii) **Veterinary Compounder:** - Same as the uniform prescribed for Forest Guard except the bush cap as Prescribed in Appendix XVIII of the forest code.
- (iii) **Head Veterinary Compounder:** - Same as prescribed for Veterinary Compounder and a shoulder stripe.
- (iv) **Animal Keeper / Attendant**
  - (a) Light green shirts tight fittings double breast pockets with straight flaps.
  - (b) Khaki pant.
  - (c) Shoes- hunter shoe (military green colour).
  - (d) Raincoat – good quality khaki rain coat made of thick water proof canvas cloth.
  - (e) A leather waist belt with circular brass buckle having the words ‘Andaman & Nicobar Forest Department’ round it and an electro plated Ashok Chakra in the centre.

Note: *While working in Marine areas and mangroves all the executive staffs can wear half Pant in place of Full Pant and wear rubber soled canvas shoe.*

#### **46. PROCEDURE TO BE DEALT WITH IN CASE OF DAMAGES BY DEPARTMENTAL ELEPHANT:**

As per procedure claimants / claimer of compensation for the damage to his/her/their properties by the departmental elephants should report the incident of damage within 24 hrs. of occurrence to the nearest Forest Camp and Revenue authorities having jurisdiction over the property and obtain the acknowledgement receipt thereof from them simultaneously. Intimation of the damage in no case should be delayed over 48 hrs. from time of damages. On receipt of a damage report, the Camp Officer / Range Officer

should personally inspect the damage property immediately within 48 hrs. from the time of receipt of intimation. The Camp Officer/ Range Officer shall submit a preliminary report in triplicate to the Divisional Officer through proper channel as early as possible.

At the time of investigation, the extent of the damage shall be assessed by a Survey Committee consisting of the local Tehsildar, the Range Officer and the Agriculture / Horticulture Inspector. The Range Officer should carry with him a copy of preliminary report as a check against the possibility for subsequent variation. The Range Officer should inform the survey committee and the Divisional Forest Officer of the same and prepare the assessment report in the prescribed Proforma in the presence of the aggrieved party and submit to the Divisional Forest Officer in triplicate as early as possible. After satisfying himself about the assessment of the survey committee and after inspecting the spot of damage by a Gazetted Officer not below the rank of Assistant Conservator of Forests the final reports would be submitted to the higher authority for early sanction of the compensation to the aggrieved party.

**47. Man-Animal Conflict:**

Wild Animal like elephants, crocodiles, who come in contact with the human beings, at times cause in loss of human lives, or injury to human beings and damage to crops, cattle and property. Procedure to be followed & settlement of compensation claims in all such cases are to be dealt as per the scheme approved by the Andaman and Nicobar Administration vide Notification (i) No 104/2003/F.No.CWLW/WL/40/274 dated 1.7.2003 and (ii) No.182/2007/No.CWLW/WL/40/668 dated 8.8.2007 (Enclosed as **Form No.WL-57).**-ANNEXURE-XIII



## CHAPTER –IV

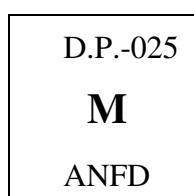
### EXTRACTION OF TIMBER AND OTHER FOREST PRODUCE

#### Extraction of Timber and Timber Accounts:

##### General

48. Extraction of timber will be carried out departmentally or by any other agency authorized by the Principal Chief Conservator of Forests.
49. Extraction shall be done as per prescriptions of working Plan duly approved by the competent authority or as per directions of authority competent to approve deviations from working plan prescriptions. Felling Control forms will be maintained, as per the forms prescribed in working plans, to regulate the extraction.
50. For the purpose of management of extraction the term ‘extraction’ will include survey and demarcation of allotted coupe/compartment/identified extraction area, marking of trees, felling and logging of trees, dragging and transportation of round logs up to depots.
51. Marking of trees will be carried out by an officer authorized by the Divisional Forest Officer, (DFO) but not below the rank of Forest Ranger as per the marking rules prescribed in the working plan. Mark of marking hammer shall be affixed on the tree to be marked along with the year of marking in a manner prescribed in working plan. Marking hammer shall have border and contain name of the division in abbreviated form, word ‘M’ (to denote marking), numeral (to denote number of the hammer) and ANFD (to denote Andaman and Nicobar Forest Department). At least 25% of the marking shall be inspected by the Assistant Conservator of forest and 10% by the DFO. Marking shall be treated as complete only after inspections conducted by the Assistant Conservator of Forests/ Divisional Forest Officer..

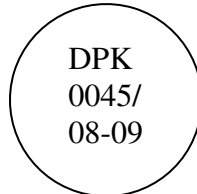
The specimen of the marking hammer is shown below.



The D.P. denotes Diglipur Forest Division, 025 denotes hammer number, M denotes marking hammer and ANFD denotes the Andaman & Nicobar Forest Department.

52. Marked tree shall be numbered in a specific pattern prescribed by the PCCF or an officer authorised by him with a view to ensure identification of logs at various stages of transportation and final consumption point. The abbreviation of the division and the range shall be added before the actual number of tree, first denoting the name of division and second denoting that of range.

For example, the tree no. 45/08-09 of Kalighat Range of Diglipur division marked during 2008-09 will be figured as DPK-0045/08-09



53. **Tree Marking Book-** Girth of all marked trees for felling shall be measured at breast height (1.37 meter) and measurement along with other details shall be recorded in field book called as Tree marking Book(TMB) as per the **Form 1\***. Marking hammer impression shall be made in the remark column of TMB. TMB shall be prepared in triplicate, one copy each for extraction incharge, Range Office and Division office. Measurement shall be indicated in centimeter and volume in Cubic Meter(Cum). In cases where working plans prescribe for complete enumeration of trees above exploitable girth, whether to be felled or retained, a separate enumeration list, other than tree marking book, shall be prepared in **Form 3** and these entries shall be transferred to a separate enumeration register to be maintained in addition to tree Marking Register as described in following section. Enumeration register shall have the same format as prescribed for Enumeration list.

54. **Tree Marking and Outturn Register:** All the entries of **TMB (Form 1)** shall be transferred to Tree Marking Register which shall be maintained in **Form no.4**. The register shall also have details of logs produced from the tree which will be taken from Felling Control Register as described in sections 58.

*\* for Forms may please refer to List of Forms at page - XI*

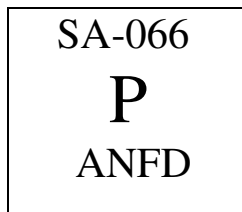
55. Felling of Trees will comprise of felling of tree, logging, piece marking (passing) of log, dragging and transport up to delivery depot and will be the responsibility of extraction-in-charge who shall be designated as Camp Officer (extraction) and be posted by Range Officer by a written order with the concurrence of DFO.

56. **Passing of Logs:** Piece marking of logs (passing) shall be done in following manner.

- a) Measurement of logs shall be done over bark in centimeters. Measurement will be taken at both the ends of the log and average will be taken to arrive at the girth of the logs. In case of oblique cut of the log, shorter length will be measured to avoid overestimation of volume.
- b) Volume of the log will be calculated by quarter-girth formula which is simple and convenient for prompt calculation by field staff.
- c) For calculation of rebate in volume for hollowness, the diameter of the hollow will be taken to work out girth of hollow, approximate length of hollow be measured by using stick. Volume of hollow so arrived at by using quarter-girth formula shall be deducted from overall volume of the log. Rebate in volume for other types of deteriorations shall be given as per the directions issued time to time by PCCF or the officer authorized by him.
- d) To avoid uneconomical transportation of hollow/deteriorated logs, PCCF or his authorized officer may order stoppage of transportation of logs beyond a certain limit of hollowness/deterioration as may be decided by him.
- e) Log number, tree number and year of operation shall be affixed on both ends of the logs by hammer. Numbering of logs shall be done from butt end of the tree. For example log no.01/55DPK-08-09 will indicate log no. one of tree no.55 extracted during 08-09 in Kalighat Range of Diglipur division.



- f) Passing hammer shall be affixed on both the ends of the log. Passing hammer shall have border and contain name of the division in abbreviated form, word 'P'(to denote piece marking), numeral (to denote number of the hammer) and ANFD (to denote Andaman and Nicobar Forest Department).



The SA. denotes South Andaman Forest Division, 066 denotes hammer number, P denotes marking hammer and ANFD denotes the Andaman & Nicobar Forest Department.

57. **Log Measurement book** : Measurements and volume of the logs shall be recorded in field book called as Log measurement book which shall be maintained in **Form 2**. Impression of passing hammer shall be made in remark column of LMB. LMB shall be prepared in triplicate, one copy each for extraction in-charge, Range Office and Division Office.
58. **Extraction Register/Felling Control Register**: Felling control register shall be maintained by extraction/felling in-charge in **Form 7** with an objective of monitoring the felling/extraction process. Weekly and monthly abstract shall be prepared indicating no. of trees felled, no. of logs produced, no. of logs piece-marked, no. of logs transported to delivery depot. Monthly progress report in progressive format, as may be prescribed by the PCCF, shall be submitted to RO who in turn will submit a consolidated report of his range to DFO. Similarly DFO will submit consolidated report to the CF/CCF.
59. **Timber Extraction by an agency other than Forest Department**- In case timber extraction is to be carried out by an agency other than the forest department following procedure shall be followed.
- a) A Memorandum of understanding (MOU) shall be signed between the PCCF or the officer authorized by him and authorized representative of the agency specifying all the term and conditions for timber extraction as may be prescribed by the PCCF and or mutually agreed upon between the two parties. Specified quantity of timber to be extracted and the period shall be clearly mentioned in MOU and be communicated by way of sending list of marked trees along with relevant pages of Tree Measurement book to the authorized representative of the agency.
  - b) Department shall hand over the coupe/area under agreement to the agency by way of signing the handing over/taking over note, format of which may be prescribed by the PCCF or any officer authorized by him, between DFO and representative of the agency.
  - c) Progress report of extraction shall be submitted by the agency in a manner as prescribed under section 58 above, to the Range Officer who shall submit it to DFO along with his inspection note/observations.
  - d) On completion of extraction in the coupe handing /taking over of the coupe shall be done in a manner prescribed under subsection b) above. Timber extraction shall be treated as complete after signing of this note.
60. **Thinning / Improvement Felling**: Basic principles prescribed under sections 48-59 will be applicable for improvement felling/thinning operations also with the following minor exceptions

- a) Survey and demarcation of the thinning coupe shall be done plantation wise.
  - b) Complete enumeration of the entire planted trees shall be done.
  - c) No separate enumeration register need to be maintained.
- 61.** Following registers shall be maintained by the felling/thinning in-charge to monitor the thinning operation.
- a) **Marking Register for Thinning-** Marking register for thinning shall be maintained as prescribed in **Form-5**. All enumerated trees/pole crops including those marked for felling shall be measured and measurement shall be entered in it.
  - b) **Thinning/Improvement Felling Control Register-** Shall be maintained in **Form 6**. It will contain tree no. marked for felling, date of felling and logging, details of thinning material produced from each tree, date of transport to delivery depot/sale depot.
- 62. Collection of Non Timber Forest Produces:** Following forest produces will fall under the category of NTFP for the purpose of management and regulation of collection, sale and distribution to the public on demand.
- i. Bamboo including bamboo flowers and bamboo shoots/rhizomes,
  - ii. Cane and their seeds,
  - iii. Thatching leaves ,
  - iv. Sand,
  - v. Jungle ballies as per the size prescribed time to time by the PCCF
  - vi. Poles/posts as per the size prescribed time to time by the PCCF.
  - vii. Firewood,
  - viii. Any other forest produce defined as NTFP in Indian Forest Act1927 and found in the territory of Andaman and Nicobar Islands and whose collection as NTFP have been approved in Working Plan or allowed by the PCCF.
- 63.** Collection of NTFP will be done departmentally and same will be sold through department's sale depots unless specific directions issued by the PCCF.
- 64.** Collection of NTFPs by individuals and the agencies including department shall be done as per prescriptions of working Plan duly approved by the competent authority or as per directions of authority competent to approve deviations from these working plan prescriptions. In case no prescriptions are made in working plans, collection and sale will be regulated as per the directions issued time to time by the PCCF or any other officer authorized by him
- 65. Collection of NTFPs by individuals and the agencies other than Department -In case direct collection of NTFP by the individuals is allowed following procedure shall be adopted.**

- i. Applicant shall apply for specific quantity to DFO through concerned R.O.
  - ii. On recommendation of Range Officer, DFO will issue an order permitting applicant to collect the specified quantity clearly mentioning the area of collection, rate of royalty as fixed time to time by the Administration, cut off date for collection of permit from range office (validity period of permission) and any other condition.
  - iii. RO will issue permit on realization of royalty for collection of permitted quantity under the supervision of the Executive Staff specifying the cut off date for collection as may be prescribed by the DFO or his authorized officer. Permit shall be in a format prescribed in **Form-17**
  - iv. Permit shall stand expired after the expiry of cut off date for collection unless extended by the DFO or other authorities as per procedure prescribed time to time by CF/CCF/PCCF.
  - v. Transportation of collected forest produce shall be done under coverage of a valid Transit Pass as prescribed in Andaman and Nicobar Forest Produce Transit Rules 1966, as amended time to time. Permit holder shall be allowed to transport the produce within a period prescribed in the transit pass even if validity of permit is expired.
- 66.** NTFP harvesting control form will be maintained to regulate harvesting of NTFP as per working plan prescription.
- 67. Depots**- Following class of depots will be established by the DFO for smooth extraction and transportation of timbers and thinning material.
- I. Delivery depot
  - II. Intermediate depot
  - III. Central log depots and
  - IV. Sale depot
- I. Delivery Depot**- These depots will be established by the DFO by a specific order at a specific location with an objective of receiving /collection of logs/thinning material from extraction area/coupe. Location should be selected at a place from where round the year transport of logs/thinning material to central log depot, sale depots, saw mills/forest based industries is possible. In cases where extraction is being carried out in coupes closer to roads, location should be selected near these black topped roads. Similarly location of depot should be near the creek where operation is being carried out closer to creek. However where such locations are not available because of the distance of the extraction area from roads and, where transportation of logs to such depots require extraction in-charge to skip supervision of felling, logging and dragging activities for more than eight hours, depots can be selected at any convenient point near the fair

weather road or any other place as DFO considers convenient for further transport of logs/thinning materials. Such provisions shall not be made where transportation of logs/thinning materials is to be done through creeks/sea routes.

These depots are of temporary nature and should be declared closed by DFO within a month from the date of completion of extraction in the coupe. Transportation of all the logs/thinning materials shall compulsorily be completed within this period. Depot in-charge will have the responsibility of receipt and disposal of logs/thinning materials and will maintain records of receipt and disposal in a register in the form of Depot Register. The depot register will be certified by R.O/ACF and will be sent to the custodian/RO once depot is closed. These depots are primarily meant for logs and thinning materials. However other minor forest produce collected from the coupe can be kept here provided separate depot register is maintained for these NTFP. No direct sale of thinning material will be permitted from these depots unless specifically ordered by the DFO.

**II. Intermediate Depots**- These depots will be alternative arrangement for smooth transport of logs/thinning materials to central log depot, sale depot, sawmills etc. where delivery depots are established at a place away from all weather road to render round the year transportation of forest produce possible.

These depots will be established by a specific order of DFO. These are also of temporary nature and shall be declared closed by the DFO within two months of the completion of operation in the concern coupe/s. However since such depots may cater needs of adjoining coupes under extraction, DFO may allow extension of these depots by an order to this effect in writing. But in no case these depots shall be allowed to remain if no extraction is going on in nearby coupes. Depot Register will be maintained by Depot In-charge as indicated in preceding para.

Depot shall have a depot in charge independent to that for delivery depot

**III: Central Log depot**: Central log depots are established with an objective of smooth collection of logs from delivery depots/ intermediate depots for final disposal to the saw mills/forest based industries. Such depots will be established by an order from DFO with prior approval of the circle head at a centrally located place from where transport to various mills is convenient. In divisions where majority of transportation is through sea route, location of such depots should be closer to Jetty. Location of depot can be reviewed by the DFO in every two years interval. However closure of these depots shall not be allowed without prior permission of circle head. Depot Register will be maintained by Depot In-charge.

**IV Sale Depots**- Sale depots are the places where timber and other forest produce are stored for sale. Such depots shall be established in Range and Division headquarters only with prior approval of PCCF. Sale Depot Register will be maintained by Depot In-

charge.

68. **Procedure for functioning of Depots** Following procedure shall be adopted for transaction of logs and other forest produces to and from these depots.

(a) **Maintenance of Daily Receipt and disposal register:** All timber or any other forest produce that reaches to or disposed from the depots shall be recorded in daily receipt and disposal register. Separate registers shall be maintained for

- i. Timber including drift/ seized timber
- ii. Thinning material
- iii. Fuel wood, bamboo, cane, sand and other NTFPs
- iv. Sawn timber

These registers shall be certified by the DFO/ACF attached to the division.

(i) **Daily Receipt and Disposal Register for round timber-** Daily receipt and disposal register for round timber including drift and seized timber shall be maintained by the depot in-charge in **Form 14** to record and monitor the daily receipt and disposal of round timber etc. At the end of day abstract of timber receipt and disposed from the depot shall invariably be made only after physical verification. Entry to this effect that daily stock has been verified be made and signed by depot in-charge. Register shall be checked by the Range Officer at least once in a month to ensure that entries are made regularly and correctly.

For the purpose of maintenance of daily receipt and disposal of round logs, Mill yards of the government saw mills shall be treated as depots. Therefore govt. saw mills shall also maintain this register in **Form 14.**

(ii) **Daily Receipt and Disposal Register for Thinning Material-** Daily receipt and disposal register for thinning material shall be maintained in form **15 and 16**. Form 15 will be maintained for delivery and intermediate depots. Since majority of thinning material will be disposed off at range level through sale to public, thinning material will not be stored in Central log depots except the thinning material of 'saw mill convertible size' and therefore no daily Receipt and Disposal register will be maintained for central log depots. Logs of saw mill convertible size may be transferred from delivery/intermediate depots to Central log depot and entered in daily receipt and disposal register for round timber.

A separate daily **sale cum disposal register receipt for thinning material** below convertible girth will be maintained for sale depot in Form 16 which will contain daily sale and revenue collection details. Daily and monthly abstracts shall be prepared in a manner prescribed in sub section 68(a)(i) above.

(iii) **Daily sale cum Receipt and Disposal Register for minor forest produces other than round timber, thinning material and sawn timber-** will be maintained in **form**



**17.** Since these forest produce will be disposed off through sale from sale depots in various ranges, no independent delivery, intermediate and central log depots will be established for these forest produces

(iv) **Daily Sale Cum receipt and disposal register for sawn Timber** will be maintained in **Form 18**. No sawn timber will be stored in delivery, intermediate and central log depots. Therefore this register will be maintained for sale depot only. Register will contain details of sale and revenue collection in addition to details of daily receipt & disposal.

(b) All invoices and transit passes accompanying the timber /forest produce received in depot and office copies of the invoices/transit passes for forest produces dispatched from the depots shall be kept in files by depot in-charge and be produced before physical verification officer.

(c) **Physical Verification of Depots** shall be carried out in following manner

(I) **Periodicity of physical verification-**

- i. Quarterly by Range Officer
- ii. Annually by Assistant Conservator of Forest or any other representative of DFO/CF duly appointed by PCCF or his representative.
- iii. At the time of closing of delivery and intermediate depots or change in location of central depots, sale depots by Range Officer.

(II) **Physical Verification Reports** shall be submitted in **Form 13**. Reports to be submitted by Range Officer shall be submitted by him to DFO. Annual physical verification report of ACF shall be submitted by the DFO to circle head along with his comments and observation.

Annual physical verification will also be ordered by the circle head/PCCF.

(d) **Depot Returns-**

- i. Monthly depot returns for round logs and thinning material will be submitted by depot in-charge from each delivery, intermediate and central log depot to the Range Officer. Range Officer will submit the consolidated depot return of the range to DFO. Similarly DFO will submit the Range-wise consolidated return for the division to the circle head.
- ii. Depot return in respect of round logs shall be submitted in **Form 11** and that for thinning material in **Form 12**

**69. Sale of Forest Produces** – Sale of the forest produces collected by the government agencies from the forest area with in territory of Andaman and Nicobar Islands shall be regulated in the following manner.

a) Sale of forest produce will be done in accordance with the direction issued by the

administration from time to time.

- b) No round logs shall be sold to the private individuals, forest based industries or any other organization/agency unless specifically ordered by the PCCF.
- c) Sale of sawn timber or any other forest produce in unfinished, semi-finished or finished form shall be allowed from any place other than sale depot or government. Saw mills or any other forest based industry duly authorized by the PCCF and /or registered under Andaman and Nicobar Islands Forest Produce Transit Rules 1966 as amended from time to time.
- d) Unit of sale for forest produces will be as below
- |                           |                  |
|---------------------------|------------------|
| i Sawn timber/Round logs  | Cubic meter      |
| ii Cane                   | Running Meter    |
| iii Bamboo                | Numbers          |
| iv Thatching leaves       | Bundles(100 nos) |
| v Balli, pole, posts      | Numbers          |
| vi Sand                   | Cubic meter      |
| vii Pan leaves            | Bundles(100 nos) |
| viii Gum, adhesive, seeds | Kilogram         |
- e) Sale of forest produces is primarily meant for meeting the demand of local bona fide public of the islands and therefore no forest produce shall be sold to any individual, agency or organization who intends to take the produce outside the territory of Andaman and Nicobar Islands in raw/unfinished form unless specifically ordered by the PCCF.
- f) Forest produce in 'finished form' shall be allowed for export outside the Islands' territory in accordance with the direction issued by the administration from time to time.
- g) Fire wood beyond 50cm girth shall be **sold in split form.**
- h) Prices/royalty of forest produces shall be fixed annually by the Administrator of the Andaman and Nicobar Islands on advise of the Pricing Committee duly constituted by the Administrator. Parameters for fixation of prices may be decided by the committee.
- i) No forest produce shall be allowed to be removed from forest/ sale depots/ saw mills with out realizing the cost of the produce.
- j) Quantity of forest produce to be collected or sold shall be decided by the circle head provided the quantity does not exceed yield prescribed in working Plans.

Where no prescription is made, a rational decision may be taken by the circle head.

70. **Daily Sale cum Receipt and Disposal Register** shall be maintained for receipt /disposal and sale of following forest produces in sale depots as under:.

- i. Thinning material below saw mill convertible girth : **Form 16**
- ii. Forest produce other than thinning material & sawn timber: **Form 17**
- iii. Sawn timber : **Form 18**

Separate sale register shall be maintained for sale of forest produces in government saw mill.

71. **Monthly Sale cum receipt and Disposal returns for thinning Material and other Forest produces-** shall be submitted by the depot in-charge to RO, who shall in turn submit it to DFO. DFO shall submit a consolidated return to circle head/PCCF. The return shall be submitted in **Form 8**

72. **Monthly Sale cum receipt and Disposal returns for Sawn Timber-** shall be submitted to different authorities in following manner

- a) **Depot in-Charge to Range Officer-** Depot in-charge will submit monthly return in **Form 9**. This form will give details of the sawn timber sold during the month.
- b) **Range Officer to DFO-** The return in **Form 9** submitted by depot in-charge will be forwarded by RO to DFO. In addition he shall submit **Form 10** which will give progressive sale, receipt and disposal details for the month.
- c) **DFO to circle head/PCCF-** A consolidated progressive return in **Form 10** shall be submitted by the DFO to circle head/PCCF.

73. **Taking Stock at Sale Depot** - The stock of each sale depot must be physically verified by an authority other than the Depot in-charge once in a year. The stock of each sale depot is verified and closing balance certified by the Physical Verification Officer at the time of Physical verification. A report of such stock taking must be submitted to the Circle head.

74. **Bills and Receipt Books for Forest Produce sold from sale Depot** - A bill book, as prescribed in prevailing CGA (R&P) Rule 1984 Treasury Rules, General Financial Rules or existing accounting procedure, shall be used in triplicate for sale of timber and other forest produces. All payments shall be covered by a Money Receipt prescribed in Treasury rules. Bill and receipt shall be given to the purchaser for each transaction. The counterfoil will form the depot copy. The bill book and receipt book shall be authenticated and each page should be numbered before they are supplied to depot. Issue of receipt in manuscript is prohibited.

75. **Sale Register for Forest Produces collected directly by the Purchasers-** Sale Register for all forest produces collected and removed from forests directly by the purchasers shall

be maintained by Range Officer in **Form 19**. In addition to it **Daily Progress Register** for monitoring the progress of forest produces collection shall be maintained in **Form 20**.

76. **Monthly Sale Return for forest produces collected by purchasers** shall be submitted by RO to DFO in **Form 21**. DFO shall submit a consolidated return for division to circle head.
77. **Forest Produce Demand Register and return:** Range officer shall maintain a demand register for forest produces like ballies, poles, posts, cane bamboo, sawn timber & sand giving name and address of individual/forest based industry/government deptt., date of their application, quantity applied for, date of disposal and quantity supplied. Monthly return on demand and supply shall be submitted by RO to the DFO who in-turn shall submit a consolidated return of the division to circle head. Format for demand register and return may be prescribed by circle head/PCCF.
78. **Movement of Forest Produce:** Movement of forest produces within from and into the territory of Andaman and Nicobar Islands shall be governed by Andaman and Nicobar Islands Forest Produces Transit Rules 1966 as amended from time to time.
79. **Conversion of Round Timber and other forest produces.**
- a. **Round Timber-**Conversion of round timber into sawn timber or any other form shall not be allowed at any place other than government saw mills, or any other forest based industry duly authorized by the PCCF. However under special circumstances circle head or any other officer authorized by him, can grant permission for hand sawing/pit sawing clearly specifying the conditions of permission and also explaining the special circumstances.
- b. **Other Forest Produces:** Processing/conversion of forest produces other than timber shall not be allowed at any place other than SSI units, furniture marts or any other forest based industry duly registered with industry department under appropriate act and also with DFO under Andaman and Nicobar Islands Forest Produce Transit Rules 1966 as amended time to time unless permitted by the PCCF or any other officer authorized by him under special circumstances, provided that the above such unit clearly explains the special circumstances and also specifies the conditions for such permissions and the authority considers on being convinced, gives such permissions.
80. **Regulation of Functioning of Saw Mills/Forest Based Industries -** Functioning of saw mills or any other forest based industries using timber or any other forest produce either collected from within the territory of Andaman and Nicobar Islands or imported from outside the territory as raw material, shall be regulated by the provisions of Andaman and Nicobar Islands Forest Produces Transit Rules 1966 as amended from time

to time or any other law relating to industries. Instructions issued time to time by the PCCF or the officer authorized by him to regulate the functioning of these industries shall be binding on such industries.

## **CHAPTER –V**

### **ACCOUNT OF STORES AND OTHER ASSETS**

**81. Account of Stock other than Timber:**

**(a). Purchase of stores and materials**

All store and materials are to be purchased as per the provisions of GFR and with in the powers delegated by the Delegation of Financial Powers Rules. In all other cases, suitable proposal is to be moved to the Principal Chief Conservator of Forests through the controlling Officer.

**(b). Accounts of office stores, tools & plants of the Forest Department**

Office stores, tools and plants will generally be classified as follows:

- 1) Surveying & other instruments.
- 2) Machinery.
- 3) Tools,
- 4) Furniture.
- 5) Miscellaneous.

Attention is invited to the G.F.R. (Revised & Enlarged 2005) regarding the necessity for maintaining proper accounts of stores, and the general principles regarding each accounts.

A Register (Form No.22) of all receipts and disposal of stores, Tools & Plants, classified as above shall be kept in each Divisional Office. The register must contain all receipts and disposals of the articles with closing balance at the end of each month. Each article of furniture should be marked with a number which will be its permanent number in the register. The stock shown in the Register should be verified at least once a year by the head of the office, or by any other Gazetted office nominated by him. The head of office will be responsible for the proper maintenance of the registers and correctness of the verification report.

A separate register of stores in Form No.23 should be maintained for stores from Godown for works.

**(1) Purchase & acquisition of stores**

- (i) Such stores, the procurement of which through the Director General of

Supplies & Disposals is likely to cause delay and subsequent loss to the Govt., may be purchased by the Principal Chief Conservator of Forests within his financial powers after calling quotations.

(ii) Purchases should be made in the most economical manner.

(iii) Stores should not be purchased in small quantities. Annual requirements should be obtained from all Divisions and indent placed with the Director General of Supplies & Disposals for as many items as possible.

(iv) When direct purchase is made, a condition to the effect that in case the supplies are not made within the stipulated time, the department will have the option to purchase from any other source and difference in cost if any, will be recoverable from the Firm may be inserted in the supply order/agreement.

(2) **Receipt of Stores**

(i) All stores should be examined, counted, and measured or weighed as the case may be when the delivery is taken. The respective Store Keeper should take the stores in their charge and should see that the quantities are correct and quality is good. They should also record a certificate to this effect. Quality/specification for machineries, watercrafts etc. , may be examined by the technical authority, in case the Store Keeper is not able to judge the items.

(ii) All the stores on receipt should be accounted for in the Goods Receipts Sheet and in the Stock Register.

(3) **Issue of stores**

(i) The indents for stores required for departmental use should be prepared in prescribed form in triplicate of which two copies are to be presented to the Store Keeper.

(ii) The Stores Keeper before the issue of the stores should see that the indent has been prepared properly and signed by the authorized persons.

(iii) The Store Keeper should make suitable alterations under his dated initial in the description and the quality of stores if he is unable to comply with the requisition in full. The Store Keeper should obtain the acknowledgement from the persons to whom the store is issued on the indent. In the case of stores issued to the Divisions, the Store Keeper should prepare Invoice according to the supply actually made and send it to the Divisions concerned along with the store for acknowledgement and to return one copy of the Invoice.

(iv) The Store Keeper after posting the issue in his Stock Register should send one copy of the Indent for valuation.

(4) **Custody & accounts of stores**

The Store Keeper who is entrusted with the stores should take special care for

arranging for their safe custody, for keeping them in good condition, and for protecting them from loss or damage. He should maintain proper accounts and inventories and prepare correct returns in respect of stores in his charge with a view to prevent loss through theft, accident or otherwise and to make it possible at any time to check the actual balance with the book balance.

(5) **Accounting of Stores, Tools & Plants**

All Section Officers and Camp Officers who are entrusted with stores should maintain the accounts of all non-consumable stores in Form No.22 to enable a ready verification of stores and check of accounts at any time. All transactions must be recorded in it. The non-consumable stores and furniture in use in office should also be accounted for in the above form.

**82. Register of Buildings**

An account must be kept at forest Headquarters, the details of forest bungalow, Rest Houses, Range and Depot office and other departmental buildings in the Register of permanent buildings prescribed for the purpose. The Register should provide columns for the number of buildings, the name of buildings, the date of erection/construction or purchase/ capital value, rate and annual amount of depreciation, closing value of each buildings, Voucher No. and date in support of the cost of the asset., e.g. completion report, purchase Vouchers etc. The total value of all the items in this Register may be summarised annually and tallied with the “Control” building account” for the purpose of final accounts. The Register will be a permanent record to which it will only be necessary to issue the addenda and corrigenda, whenever a building is erected or demolished or further changes are made to existing building, involving change of capital cost. Such register should be maintained in the Divisions and the figures booked, reconciled with the General Ledger maintained in the Direction office.

(i) **Rent Realisation Register**

In addition to the building register, a rent realisation register indicating Capital Cost, annual rent, name of the occupant, and the manner in which the rent is realised should also be maintained by the Divisional charges.

**83. Return of Livestock**

A monthly report on the work done, feed supplied and cost of upkeep of all elephants and cattle (where used) of the department must be submitted by the Range Officer to Divisional Forest Officer in a consolidated Form No.57. Any noteworthy divergence from the figures of previous months should be explained in the remarks column. A Register of value of live and dead stock must be maintained in Form No. 58.

**84. Sale of Forest Produce, Stores, etc**

No Sale shall ordinarily be effected without payment in full at or before the time of delivery. Sales to departmental employees may however be made on credit subject to such conditions regarding the payment, as the Principal Chief Conservator may lay down from time to time. Sales with the public departments, with which the accounts are adjusted by book transfer, are exempted from this rule.

When stores or other materials purchased by the Department are supplied to other departments or sold to private individuals, besides the book value of such stores, an additional charge to cover overhead (viz., cost of supervision, storage contingencies etc) should be levied at the rates fixed by the Administration from time to time.

**85. (1) Powers to sanction for sale, transfer, or dismantling of buildings**

The Principal Chief Conservator of Forests is empowered to sanction the sale or dismantling of a building or portion of it as per the powers delegated to him. Before the sale is ordered, however, permission of the Administrator should be sought in case the building is required by any other Govt. Department. When it is proposed to sell or dismantle a portion of building, the value of the entire building, and not the portion alone, shall be taken for the purpose of determining the authority competent to sanction the sale or dismantling.

The Principal Chief Conservator is also empowered to transfer buildings of the Forest Department, when vacated, for occupation as office or living quarters to other departments, when the capital cost does not exceed his delegated value, without reference to the Administration except in the following cases:

- (1) When it is proposed to transfer a building to the private bodies &
- (2) When two or more departments ask for the same building.

In such cases, the orders of the Administration should be obtained before transfer is made.

**(2) Sale of building**

If the structure is proposed to be sold without land, the Principal Chief Conservator of Forests will fix reserve price taking into consideration the life and the condition of the structure and other local conditions subject to the minimum as under:

- (1) At 6% of the book value of the building plus
- (2) 25% of the cost of electrical and water supply installations.

If the Principal Chief Conservator of Forests after due consideration proposes to fix a reserve price lower than the above, he will obtain the prior approval of the competent authority. He will then put up the structure to auction after due publicity to ensure keen competition. He will be competent to accept highest bid at or exceeding the



reserve price. The discretion to accept bills below the reserve price shall be exercised by the Govt.

The Principal Chief Conservator of Forests is also empowered to effect sale of the building if the book value of the building does not exceed his power after the proposal for the sale is approved by the Govt. in the manner explained above.

(3) **Transfer of building to other Department**

The transfer of building to other department will be effected on the following basis:

- (1) No change when the property is borne in the books at Nil value and
- (2) Book value or market value, whichever is less, when the property is valued in the books.

(4) **Recovery and adjustment**

When the structure is sold the value will be collected in cash as per terms and conditions of the sale and adjusted in the accounts. When the building is transferred, the value will be adjusted by book transfer.

(5) **Transfer of Livestock, Stores, Tools and Plants**

Transfer of livestock, stores, tools and plants from one Division to another will be made only by the Circle Head.

**86. Power of sanction for writing off timber and other forest produce, stores etc.**

Timber or other forest produce, dryage or wastage livestock, unused permit forms, stores, tools or plants, may be written off the account of the Divisional or subordinate Forest Offices by the competent authority in accordance with the provisions contained in the Delegation of Financial Powers Rules, 1978.

**87. Rules for fixing the value of property to be written off**

In fixing the value of property to be written off, the following rules should be observed:

For timber and other produce the actual cost of production as from the previous years accounts is to be the guide.

For livestock, stores, tools, plants or furniture the book value should be adopted.

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## CHAPTER – VI

### DUTIES OF OFFICERS & OFFICE BUSINESS

**88. Divisional Forest Officer**

The rules in this section are applicable to the Divisional Forest Officers of Territorial Forest Division notified from time to time and also to the Functional Divisions headed by DCF/ACF.

The Divisional Forest Officers, territorial divisions and wildlife divisions are responsible for general management, protection and conservation of the forests/wildlife within the notified territorial jurisdiction of the division, implementation of policies of the government and statutory requirements and exercise direct control over the forest establishment employed therein.

The Deputy Conservator of Forests, the Deputy Director and the Director, FTS are responsible for observing respective mandates of the division. The ACFs are the Gazetted Officers attached with divisions, circle offices and PCCF's Office in addition to holding individual office. The description of duties is available at **APPENDIX - XVII**

The Chief Conservator of Forests possesses complete control over the Divisional Forest Officers under his circle. The Chief Conservator of Forests (Territorial) possesses complete control over the jurisdiction of territorial division in respect of the following matters in which the Deputy Commissioner may, prima facie be presumed to have no concern and the Divisional Forest Officer shall deal direct with the Chief Conservator/Conservator.

- (a) Silvicultural operations of all kinds including sowings and plantings, valuation surveys, felling, extraction and disposal of forest produce and any other matter of a purely professional and technical character in so far as they do no affect interests outside the Forest Department.
- (b) Statistics and accounts, livestock stores, tools and plant, books and maps, stationery and printing, furniture, uniform and accoutrements, tents and camp equipments, and
- (c) Subordinate forest establishments, their appointment, leave, pay, pensions, allowances, promotion, transfer, touring and conduct and any other related matter.

In all matters not covered above, the Deputy Commissioner shall be presumed to be interested and the Divisional Forest Officer shall be bound to keep him fully informed, both by personal conference and by otherwise, all matter of importance in which the Forest Department comes in direct contact with the public, such as, proposals for



<u><b>Details of powers.</b></u>	<u><b>Limit imposed</b></u>
1. To transfer Range Officers as well as other forest subordinates.	Within the division with the recommendation of the establishment board.
2. To grant leave to Rangers and other Non Gazatted staff .	(i) Two months for Range Officer. (ii) Three months for others. (Prior approval of Circle Head will be required beyond the prescribed limit)
3. To write off unserviceable stores tools and plants etc.	As provided for in the Delegation of Financial Powers Rules 1978 read with GFR 2005 & according to the orders of the Administration.
4. To sanction the purchase of stores tools and plants etc.	As provided for in the Delegation of Financial Powers Rules 1978 read with GFR 2005 & according to the orders of the Administration.

**Statutory Powers vested in the Divisional Forest Officer and others are given in APPENDIX- XIV**

**92. Correspondence with the Director Accounts & Budgets, Port Blair and Monthly Accounts**

The Divisional Forest Officer shall forward monthly accounts direct to the Director Accounts & Budgets, Port Blair with copy to PCCF's office.

**93. Fortnightly/Weekly reports of the Divisional Forest Officers and his Gazatted Assistants, Range Forest Officer and other executive staff**

For the periods 1<sup>st</sup> to 15<sup>th</sup> and 16<sup>th</sup> to the end of the month, the Divisional Forest Officer will submit to the Chief Conservator/ Conservator with a copy to Principal Chief Conservator of Forests his report as well as that of his gazetted Assistant, if any, in diary form of the work done during the fortnight and his observations made during tour. The Principal Chief Conservator of Forests /Chief Conservator/ Conservator will return the diaries to the Divisional Forest Officers with his remark, if any, for necessary compliance and return. The diaries of DFOs will finally be filed in the office of the Chief Conservator/Conservator and PCCF.

Similarly, weekly reports by the Range Officers as well as other forest subordinates will be submitted to the Divisional Forest Officer. These fortnightly/weekly reports may also be made use of to obtain the suggestions of the Controlling Officers on minor matters of professional nature.

**94. Conduct of office work**

All correspondence should be condensed as much as possible and drafted in terms of official language and repetitions and irrelevant details are avoided. The common or trade names of plants must be accompanied by the scientific name when known.

**95. Maintenance of Register, forms & issue of reminders**

The following special instruction should be followed regarding maintenance of registers, forms and issue of reminders:-

- a) The number of registers and forms to be maintained in Divisional Forest Office and Range Office should be confined to those prescribed in this code or under orders of the Principal Chief Conservator of Forests and without such sanction no new register/form should be brought into use.
- b) Each section in the Divisional Forest Office should maintain a register to show the receipt and disposal of each and every letter received in the section.
- c) Reminders in regard to all references, which are more than a month old, should invariably be issued. Reminders in urgent cases may be issued in shorter interval only upon the special orders of the head of the office. Reminders as a routine will be issued by the Ado/ O.S./Head clerk as the case may be.

**96. General orders and circulars of the Govt. of India, Lt. Governor, Administrator, Chief Secretary, Principal Chief Conservator of Forests and the Finance Department and other statutory organisations.**

The general orders and circulars of the Govt. of India, Administration, Principal Chief Conservator of Forests and Finance Department, A & N Administration and others will be filed separately according to number and date in a 'Circular File'. If received in duplicate, one copy will be placed in relevant file to which it relates. If only one copy is available and it has special reference to any case, a photocopy of the same will be filed therewith.

**97. Register of correspondence**

Register of receipt and issues of correspondence will be kept in books. A new series of numbers will be commenced in the Register books at the opening of each calendar year.

**98. Maintenance of Library in Divisional Forest Offices**

There will be a library in each Divisional Forest Office and all books and maps must be carefully kept in good order and also to ensure that these are easily found when required for reference. The books should be kept as much as possible in one place and under the custody of one particular Ministerial staff who will be responsible for their condition and safe custody. No books should be removed from the library without the permission of the head of the office. When a book is issued, a receipt must invariably be furnished by the Officer taking it and the receipt should be returned to him or cancelled when the book is returned to the library.

Every Officer on receiving charge of the office library should satisfy himself that the library stock in good condition and unless he reports immediately that any volumes are missing it will be assumed that he received the Stock in good order and he will thence onward be personally responsible for any loss/damage in the library till he is relieved. A register of books must be maintained. The current number of the register and the date of receipt will be entered on each copy of book.

- (i) The cost of the book along with the interest will be recoverable from the persons who is responsible for the loss of the book.
- (ii) The books will be broadly classified in 3 categories: reference, general and miscellaneous. The books coming under the above categories shall be serially numbered when registered.

**99. Binding of Periodicals**

Periodicals such as the Indian Forester, Andaman and Nicobar Islands Gazette as well as books, which are published in parts, must be bound up in volumes usually on annual basis. Annual Reports and similar publications may also, for convenience of preservation, bound up in volumes from time to time.

**100. Addenda and Corrigenda to the Code**

The addenda and corrigenda to this and all other codes and Manuals must be entered in their place immediately on receipt such communication, list of corrections being noted on the flyleaf. The Divisional Forest Officer will be expected to examine from time to time all the copies of these publication maintained in his office so as to ensure that they are being properly posted.

**101. Paper, Stationery, Drawing materials, printed forms and Registers**

Divisional Forest Officers should take special care as to the expenditure on the stationery and printed forms and books. One Ministerial staff in the office will be made responsible to keep an account of receipts and issues and this clerk will be held

responsible for the custody of the articles. There should be counter check by supervisory staff at the level of Head Clerk/ Office Superintendent/Administrative Officer as decided by Head of Office.

**102. All office records and Govt. property**

All accounts books, maps, records and papers of a forest office are Govt. property and the Officer/Official in whose charge they are, will handover the same to his successor on being relieved of charge or to his Departmental superior whenever they are demanded.

**103. Destruction of useless documents**

Subject to any general or special rules or orders applicable to the Department as prescribed in the Departmental manual, no Government records shall be destroyed except in accordance with the provisions of Appendix-13 made under the Rule 289 of General Financial Rules, 2005 and those provided in Manual on Office Procedure. The rules regarding the destruction of records apply equally to papers filed and to those bundled.

**104. What records to be carefully preserved**

All orders of the Govt. of India and all circulars on important subjects containing authorities, executive orders and rulings and all materials/papers connected with permanent rights of the Govt. on the public property of any kind whatever, should be permanently retained as well as such documents as registers of reserved forests, annual or special reports, rainfall register, registers showing the gross yield of timber, and such other weekly reports, as have been marked by HOD for permanent retention and all correspondence relating to forest boundary, right and privileges of other persons in the forests, the Working Plans and all subjects, affecting the general management and history of the forests of the division. Records connected with claims to service and personal matters should on no account be destroyed. Register of annual yield of the range, classified abstract of each accounts and register of revenue and expenditure should be preserved until a working plan or other report embodying a complete account for the forests in question, of the history and statistics during any period under the consideration, has been prepared or revised.

As a general rule, when monthly or annual 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 3 full years, in all, may be destroyed.

Heads of offices is empowered to order the destruction of useless records in their offices. The destruction of useless records in the Range Office will be ordered by the

Divisional Forest Officer concerned.

Officers who are not provided with clerks will conform with the help of subordinate staff to the above rules.

**105. Register of Forest Offences**

A register of forest offences in Form No 24-A will be maintained in each Divisional Forest Office. Annual report on Forest offence will be prepared on the basis of entries in this register. Corresponding registers in Form No 24-B will be kept in Range offices. An abstract of forest offences compiled in Form No 24-A will be forwarded monthly by the Divisional Forest Officer to the Chief Conservator/Conservator. When any Officer seizes property he will report the fact forthwith to the Magistrate having jurisdiction to try the offence of which the seizure has been made. The procedure laid down in Chapter 9 of the Indian Forest Act 1927 will be followed. In cases where property seized is subsequently released, a receipt should be taken from the person to whom the property has to be returned. These receipts should be submitted by Range Officers to the Divisional Forest Officers. Wildlife cases will be booked and prosecuted under Wildlife (Protection) Acts and others violations of Forest Conservation Act and CRZ will be reported to the Nodal Officer.

The first entry in each years register in form No 24-A and 24-B will consist of the serial numbers of pending cases of the preceding year. Disposals of such cases will be noted as they occur, in the previous year register, the concerned serial number being simultaneously rounded off in the new register in token of disposal.

A Forest Officer is required to implement various forest laws viz. Indian Forest Act, 1927, Wildlife (Protection) Act, 1972, Public Premises (Eviction of Un-authorized Occupants) Act, Forest Conservation Act, Environmental Protection Act. He is not only to seize the stolen property, but has to arrest and prosecute the offender. The various forms required to be used for such purpose are given in **APPENDIX-XV**

In implementing all these laws, the knowledge of some other laws of the land such as IPC, Cr. PC, Indian Evidence Act, CPC, Limitation Act, LR & LRR etc. is essential. The following procedures may be followed for seizure and search ;

**Seizure:** Whenever a forest produce is seized by Forest Officer, a seizure hammer should be affixed on the seized material, if possible. The same hammer impression should be placed in the seizure memo. The intimation of the seizure has to be sent to the Magistrate who has jurisdiction over the area to try the offence. **This is very important.** The seizure memo is an extremely



important document for the prosecution and should be prepared very carefully. The details of seizure officer (name and Designation), accused person, seized property (the details can also be furnished on the overleaf), date, time, place and independent witnesses should be given clearly. The signature of a witness, accused persons should be taken immediately with date.

**Search:** A search warrant is required to search any premises and should be issued by the competent authority. While executing the search warrant, following precautions should be taken.

Search warrant should be generally executed between sunrise and sunset. As far as possible, a search warrant should not be executed during night hours. The search should be made in the presence of at least 2 independent and respectable persons of the locality where search is being carried out.

If during the search, illegally collected forest produce is found, its list should be prepared and the forest produce should be seized. The list of such seized forest produce should be signed by such witnesses who are present during the search. A copy of such list of seized forest produce should also be given to the occupant of the premises from where property was seized.

If independent and respectable persons to witness the search are not available from the locality or the local persons are refusing to become the witnesses during the search, then two independent and respectable persons from any other locality can be asked to attend and witness the search. If required a written order in this respect may also be given.

When a person is called upon to witness the search and if he refuses to attend the search he should be informed the provision under Section 187 of IPC for prosecution against such refusal.

If the property or premises to be searched is occupied only by families then such property or a house or premises should not be searched unless the women police or women Forest Officer are available.

While conducting search, if any door or windows are to be broken in order to enter into the house, a Forest Officer executing the search warrant can break open the door and window, but before doing so the owner of the house should be requested to open the doors or windows and the purpose of the search should also be told.

As far as possible, the search warrant should not be executed unless the occupant of the house or any adult male/female member of the house is present during the search. Similarly, the seized property should not be removed from the site unless the owner of the house or the adult member of the house is present.

A report on the search may be prepared after the completion of search process indicating the details of items seized, the conduct of search, details of witness and nature of search and the same may be submitted to the competent authority who has issued the search warrant.

**Arrest:** Arrest is to be made as per the provisions provided in Indian Penal Code and the right to bail in appropriate cases is to be honoured. The right of arrestee at the time of arrest or detention has been placed in **APPENDIX - XVI** which are to be scrupulously followed.

**Note:** *Wildlife offences are non-bailable in nature and normally no bail can be granted by the Arresting Officer and their immediate production to the competent court is must. Since the Wildlife product, tools, vessels seized under Wildlife (Protection) Act, 1972 become Govt. property they cannot be released to offender or any other persons. Officer of the rank of Wildlife Wardens and above (DCFs and above) have been invested with the power of issue of Search warrant under this Act.*

## **B – CIRCLE HEADS 'S DUTIES & OFFICE BUSINESS**

### **106 .A Duties of the Chief Conservator/ Conservator of Forests**

It is the duty of the Chief Conservator/Conservator of forest to make frequent tours/ inspection of every division in his charge at least once in two months. He is expected to make a detailed inspection in each division once in four months with more emphasis on important forest management practices especially those in which works are in progress. In the course of these detailed inspection, the following points should receive particular attention:-

- 1) **SURVEY AND SETTLEMENT:** Progress will be reviewed and extent of cost required to take up balance work. Nature and adequacy of the maps & settlement records prepared will be assessed and results of working under the settlement in force will be reviewed.
- 2) **WORKING PLAN:** Field level implementation of the Working Plan prescriptions will be reviewed and deviation, if any, required to be highlighted.
- 3) **FOREST BOUNDARIES:** The inspection note will cover the nature and state of maintenance of Forest boundary, its demarcation and cost involved.
- 4) **ROADS, BUILDINGS** and other similar works in existence or under construction, their cost of repairs, future requirement of new roads, buildings or other works will also be indicated.
- 5) **EXECUTIVE AND PROTECTION STAFF:** Their efficiency and state of discipline etc. will be highlighted.
- 6) **QUALITATIVE ASSESSMENT OF THE FORESTS:** Inspection to include technical guidance on the quality of forest and the forestry management practices.
- 7) **PROTECTION OF THE FORESTS:** The probable cause of injury by men, cattle, and fire etc., to be identified and also breaches of the Forest Rules, their frequency and causes.
- 8) **WORKS OF REGENERATION AND CULTURAL IMPROVEMENTS:** Extent, condition, and cost of plantations made, condition of nurseries; new sowings or plantings required, thinning, climber- cutting, etc., and extent to which requires further improvement.
- 9) **METHOD OF WORKING AND MANAGEMENT IN FORCE:** Comments on existing method of working & effectiveness of management prescriptions, necessity for further changes, financial involvement and productivity of Forests.
- 10) **TIMBER AND FUEL DEPOTS:** The location, adequacy and condition in which forest produce is kept and state of the records maintained need to be highlighted.

The Chief Conservator/Conservator should further see that all money transactions are conducted in accordance with the rules in force and he should scrutinize the cost of current works as well as past trend of expenditure. He should also ascertain that the Divisional Forest Officer and other members of the controlling staff are conversant with their duties, that discipline is maintained and work is being properly supervised. The result of these inspections should be communicated to the Divisional Forest Officer. The Divisional Forest Officer shall report without undue delay to the Chief Conservator/Conservator, the action taken on his inspection notes. The Action Taken Report will be further examined by the Chief Conservator/Conservator with remarks that he may consider necessary.

The Chief Conservator/Conservator and others will, besides above mentioned related issues, will ensure through Deputy Conservator of Forests and Divisional Forest Officer observance of mandate assigned by the government.

### **106.B Powers of Chief Conservator of Forests/Conservator of Forests**

All Chief Conservator of Forests/ Conservator of Forests, being in charge of circle and head of office, may exercise the following powers to the extent shown below: -

<u>Details of powers.</u>	<u>Limit imposed</u>
1. To transfer Range Officers as well as other forest subordinates and ministerial staff with in the circle jurisdiction.	To be placed before the Establishment Board for consideration
2 (i) To grant leave to Rangers	(i) 03 months
(ii) Other Non Gazetted staff.	(ii) 04 months. (Prior approval of PCCF will be required beyond the prescribed limit)
3. To write off unserviceable stores tools and plants etc.	As provided for in the Delegation of Financial Powers Rules 1978 read with GFR 2005 & according to the orders of the Administration.
4. To sanction the purchase of stores tools and plants etc.	As provided for in the Delegation of Financial Powers Rules 1978 read with GFR 2005 & according to the orders of the Administration.

**107. Business in Chief Conservator/ Conservator's office to be conducted in the same manner as in subordinate offices.**

The Chief Conservator/Conservator's office business will be conducted in the manner prescribed for Divisional Forest Officers. Register of receipts and of documents, books, reports, maps etc must be kept as per procedure laid down for Divisional Forest Officers. The Provision of section 103 in regard to the annual destruction of useless documents applies mutatis mutandis to the Chief Conservators/Conservator's Office.

**108. Opening of letters & signing of fair copies etc.**

All letters, except those addressed by name or marked confidential may be opened by the ADO/OS/Steno, if he/she has the written authority of the Chief Conservator/Conservator to whom the document will be forwarded. The ADO/O.S. may sign fair copies of approved drafts, in the following form:

Dated:

(Signed)  
(True Copy)  
(By order)

As regards fair copies of approved draft in the Conservator/Chief Conservator's office including confidential papers, those intended for the Govt. of India and PCCF may be signed by the Chief Conservator of Forests/Conservator or by any other gazetted officer under him and all other fair copies may be signed by the ADO/Office Superintendent on written orders from the CCF/CF.

*NOTE: - Fair copies of orders sanctioning payment of money should however be signed only by the sanctioning authority or if, he is in camp, by any gazetted Officer under Chief Conservator/ Conservator of Forests.*

**109. Correspondence with the Principal Chief Conservator of Forests**

Communications addressed to the Principal Chief Conservator of Forests should, as a rule, be self-contained and independent of enclosures. However in exceptional cases where enclosures are of significance, may be forwarded along with the letter.

When the Chief Conservator/Conservator has to submit a report to the Principal Chief Conservator of Forests based on communications from several Divisional Forest Officers, a brief précis of the letter will usually be submitted, instead of copies of the various communications. Such précis may often be conveniently given in tabular form. The communication to PCCF should invariably contain the comments/opinion of Chief Conservator/Conservator to enable the higher authority to take decision, if required.



and will, at the foot of the report, send a specimen of the relieving Officer's usual signature in triplicate.

The relieved officer will give the relieving officer a complete note of the works in progress and projects in pipe line in the division together with comments on all matters of importance (e.g outstanding to or against the Department for which any difficulty or complication in adjustment is anticipated). The note, which should be typed in half margin, should be submitted by the relieving Divisional Forest Officer to the Chief Conservator/Conservator who will immediately return it with observations he may have to make.

The Relieved Officer should specially mention all cases in which return of security Deposits to Contractors or others has been withheld. Besides cash, timber and other forest produce, the following are the main classes of property which ordinarily form the subject of transfers between Divisional Forest Officers: -

- 1) Demarcated reserves,
- 2) Plantations ,
- 3) Timber depots and revenue stations,
- 4) Buildings, roads and bridges,
- 5) Livestock ,
- 6) Machinery, stores, instruments, tools and plants
- 7) Books and maps ,
- 8) Office records,
- 9) Office furniture,
- 10) Working plans and
- 11) Permits.

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

In the case of property at a distance from Headquarters, the registers and other documents in which they are described should be examined. If the relieving Officer fails to bring to notice within a reasonable period any deficiency or defect in work, stores or other property taken over from his predecessors, he will be held responsible for the same for not confirming/verifying the details within a reasonable time.

The cashbook will be closed and the cash balances will be counted in the presence of both Officers who will then sign the book. The Chief Conservator/Conservator will likewise give the relieving officer a complete note on working and activities of the Circle.

**114. Certificate of transfer of charge**

Every transfer of charge of a Gazetted Officer should be reported in the certificate of transfer of charge form under GFR 33 on the same day to the PCCF/Chief Conservator/Conservator and the Pay and Accounts Officer, Port Blair, as well as to the Treasury Officer/Bank. Chief Conservator/Conservator will likewise report transfer of charge to the Principal Chief Conservator and others.

**115. Transfer of charge of Range/Camp/Beat**

Notes as far as possible similar to those prescribed in **section 113** should be handed over by the relieved to the relieving Range Officers who will submit them to the Divisional Forest Officers for perusal and return with their remarks. The Range Officer is solely responsible for the safety and upkeep of or damage or loss to all Govt. stores tools and plant under his charge either in the Range Office or outside (e.g Camp Office, boat, truck etc). Every Officer on first assuming charge of the Range must satisfy himself as to the condition of the stock of which he takes charges and in the case of stock at a distance from headquarters he must inspect the same within one month of his assuming charge of the Range and note its condition. Unless any loss or damage is promptly brought to the notice of the Divisional Forest Officer with the explanation of the subordinate who was directly responsible for it, the Range Officer will render himself personally liable to make good any such loss or damage.

In case of transfer of Deputy Ranger/Forester in-charge of Beat/Depot, a transfer report shall be submitted to the DFO through the Range Officer. A Last Pay Certificate will be sent to the HoO under whom the officer has been transferred and posted.



## **CHAPTER VII**

### **SUBMISSION OF REPORTS**

#### **A- ANNUAL REPORTS & RETURNS**

**116. Annual Reports by Divisional Forest Officer & other Officers.**

Each Divisional Forest Officer will submit to the Conservator/Chief Conservator of Forests the Annual report for the Division for the financial year ending the 31<sup>st</sup> March so as to reach the controlling officer not later than the 31<sup>st</sup> May. The report should follow the arrangement of subjects as detailed below and should be accompanied by the annual returns as may be prescribed by the Principal Chief Conservator of Forests.

#### **Introduction**

##### **Chapter I** – **Constitution of State Forests.**

- i) Alteration in area – reserved/ protected/ un-classed.
- ii) Forest settlement.
- iii) Demarcation.
- iv) Surveys.

##### **Chapter II** - **Management of State Forests.**

- i) Regulation and Management:
  - a) Preparation and control of regular Working Plan.
  - b) Preliminary Working Plan reports.
  - c) Annual plan of operations.
- ii) Communications & Buildings:
  - a) Roads and Bridges
  - b) Buildings
  - c) Miscellaneous construction works
  - d) Repairs
- iii) Protection of Forests.
  - a) General Protection
  - b) Protection from fire
  - c) Protection from cattle & wild animals.
  - d) Protection against injuries form natural causes.

**Chapter III - Silviculture**

- i) General Progress of Regeneration and Afforestation.
  - a) Natural
  - b) Artificial
- ii) Tending of the Growing stock.
- iii) General

**Chapter IV - Exploitation**

- i) By Departmental Agency:
  - a) Major Forest Produce
  - b) Minor Forest Produce
- ii) By Purchasers/Licencees:
  - a) Major Forest Produce
  - b) Minor Forest Produce
- iii) Outturn and sources of Forest Produce
- iv) System of Management
  - a) Major Forest Produce
  - b) Minor Forest Produce

**Chapter V - Financial Results**

Financial results are assessed for the department as a whole and not division wise. The department maintains a system of accounting. This Chapter will therefore be written up by the Principal Chief Conservator only and will be accompanied by the Summary of Accounts in the forms prescribed by Government.

**Chapter VI - Research and Experiments** – The account of research activities and experiments and observation made there of with the details of location, duration financial implication and their utility in the preservation and /or improvement of flora and fauna is to be given.

**Chapter VII - Administration** - It should give detailed account of the administrative set up of the division up to the beat level, the staff strength, the availability and need of infrastructure, bottlenecks in the administrative set up and measures to improve upon the administration are to be detailed in this section.

**Chapter VIII - General** - Any issue which has not been covered above and which is considered necessary for bringing suitable improvement in the working of the division and any other matter which is cause of concern is to be included in this section.

### Instructions for preparing the Annual Report

The introduction should only deal in a summary way with the points contained in the report. The report should give a clear and precise history of the work of the year the results, with comparative achievement of previous year wherever necessary. Each sub head will ordinarily commence with some general remarks on the subject accompanied by an abstract exhibiting the progress of the work and followed by the more important details of the work in each division. The report should not include unnecessary details.

#### **117. Returns to accompany Annual Reports**

The following returns will accompany the annual reports as appendices:

	Form No.
1) Area of reserved, protected and un-classed forests. -	25
2) Progress made in forest settlement. -	26
3) Demarcation & maintenance of boundaries. -	27
4) Progress made in working plans -	28
5) Communications & buildings -	29
6) Return of breaches of forest rules -	30
7) Area of forest tracts protected from fire -	31
8) Causes of forest fires -	31
9) Progress made in afforestation and regeneration. -	32
10) Outturn (in cubic meters) of timber & fuel and agency of exploitation. -	33
11) Outturn of minor Forest Produce -	34
12) Account of timber & other produce cut or collected by Govt. agency and brought to Depots sold locally or other wise disposed of. -	35
13) Livestock account -	58

#### **118. The Principal Chief Conservator of Forest's Reports**

The Principal Chief Conservator of Forests will submit to the Administration a report on the progress of Forest Administration for the territory not later than the 30<sup>th</sup> September. The Report will follow the arrangement detailed in the preceding paragraph and will cover all the important activities of the Department, particularly those affecting the general public. The report will be complete in itself and as concise as possible. A copy of the report and of the Annual returns will also be submitted to Government.

The report of the Principal Chief Conservator of Forests will contain a full account of financial results of the working program accounts.

In compiling his report the Principal Chief Conservator of Forests will bear in mind the following instructions:-

- 1) The report should be modeled on the report of the previous year and furnish information on all points dealt with in it and in the same sequence.
- 2) It should be reasonably concise though furnishing all the required information.
- 3) It should not be a compilation of extracts from the Division reports but should summaries the activities of the various divisions under each head and sub head.
- 4) It should deal mainly with important matters dealt by various administrative units / segments of the Department.
- 5) The body of the report should be in narrative form, the reproduction of tabular statements from the corresponding returns being avoided. But the figures mentioned in the report should invariably agree with the corresponding annual returns. Whenever figures relating to various Divisions are furnished they should be presented in tabular form.
- 6) The report should contain the explanations of the really important or suggestive variations in the statistics, minor variations being ignored and a statement of note worthy facts/features in the history of the Forest Administration.
- 7) The number of maps or diagrams should be restricted; they should be placed at the beginning or end of the volume.
- 8) In tables of statistics it is sufficient to give corresponding figures of totals only for the preceding year in brackets.

**119. Quinquennial Report**

Once in five years a summary of the progress of forest administration in the Andaman & Nicobar Islands during that period will be submitted to the Administration with the Principal Chief Conservator of Forests report of the fifth year. The period of the quinquennial report should coincide with that of the current Five Year plan if any

Divisional Forest Officers will submit similar reports to the Principal Chief Conservator of Forests along with their annual reports.

## **B – MISCELLANEOUS**

### **120. Other Annual Returns**

The following returns are also furnished annually by Divisional Forest Officers and care should be taken that they are dispatched to the Director Accounts and Budgets, Port Blair without fail on the prescribed dates.

1. Cash Account, 2.F.A.1, 3. Account of Expenditure & Revenue, 4. Copy of contractor & Disburser ledger, 5. Copy of Cheque register, 6. Schedule of Forest remittance, 7. Schedule of Income Tax – Salary, 8. Schedules of GPF, 9. Schedule of Insurance Contribution, 10. Schedules of advance recovery, 11. C.R.S.P. Schedule, 12. Schedule of civil deposits, 13. Schedule of Income Tax-contractor, 14. Schedule of civil advance and others.

### **121. Tour of Divisional Forest Officer**

Deputy Conservator of Forests, Assistant Conservation of Forests in territorial divisions are expected to spend at least 10 days in a month on tour to inspect various field activities within his jurisdiction.

### **122. Stationery Indents**

The procurement of stationery and printing stores will be done in conformity with the rules contained in G.F.R 2005 and such other orders as may be issued in this regard by the Administration from time to time.

### **123. Summary of salient features of Administration Report**

The Principal Chief Conservator of Forests will prepare and submit to the Administration by end of May or earlier of every year a summary of the salient features of the administration of the Department of Environment & Forests for the preceding calendar year. The summary will be prepared in a most precise interesting way both to officials and to public. All mention of detailed figures should be avoided as far as possible.

### **124. Uniform to be worn by Officers & Staff**

Officers & staff of the Andaman and Nicobar Forest Non – Gazetted services and those employed on the steam Launches, L. C. Ts, Motor Boats/Vessels and other boats shall wear while on duty the uniforms prescribed in **Appendix -XVIII**

### **125. Service Books**

The Head of each office should maintain the record of the services of each servants working under him in a service book in accordance with the rules framed by the Govt. of India under Fundamental and Supplementary Rules. These service Books of all Govt. servants should be properly maintained so that there is no delay in the preparation of Pension papers at the end of their service.

### **126. Maintenance of Confidential Report of Gazetted & Non-Gazetted Officers**

Confidential Report in the form prescribed by the administration shall be maintained for all Officers and staff of Department of Environment & Forests. This should be written according to instructions issued by Administration from time to time.

## CHAPTER VIII

### BUDGET AND ACCOUNTS

#### BUDGET GRANT AND APPROPRIATION & CONTROL OF EXPENDITURE

**127. (A) General Instructions**

The procedure relating to the preparation of demands for grants to the appropriation and re appropriation of funds to the distribution of funds and to Budget:

Matters generally are laid down in the Chapter 3 of General Financial Rules 2005. The more important points to be kept in view in the preparation of the Estimates are detailed here under: -

- 1) The estimates for standing and fresh charges should be prepared separately in two sets part (1) dealing with standing and fluctuating charges and part (2) with fresh charges.
- 2) The estimates relating to part (2) fresh charges should be furnished through new items statements. The fact whether the new item statement relates to plan scheme or non-plan scheme should be indicated at the top of the New Item statement.
- 3) All new schemes requiring financial concurrence should be referred to appropriate authority as and when ready and should not be kept pending till the Budget is in scrutiny stage.
- 4) For a proper examination of the estimates it is important that all the columns prescribed in the budget are properly filled in, particularly the explanations furnished for the variations should be adequate and sufficiently explicit. Whenever there is an excess, the explanation should state the exact reasons leading to the excess expenditure, its nature and extent so as to indicate the excess expenditure on account of each item, the explanation should like wise be sufficiently indicative of the exact reasons for savings anticipated. In short, both the revised estimates and the Budget Estimate should present an accurate picture of the requirements of funds as possible. It should be borne in mind that heavy re- appropriation against a number of items indicates in accurate budgeting. It is therefore very essential that the Budget estimate under each sub head should be prepared after taking into account all relevant factors and the spending capacity of the Divisions and should represent as accurately as possible the actual requirement of funds under the sub head to avoid not only supplementary demands but also large scale re-appropriation of funds and surrender of savings.

**127. (B) Procedure for communication of Sanctions (Rule 29 of GFR 2005)**

All financial sanctions and orders issued by a competent authority shall be communicated to the Audit Officer and the Accounts Officer. The procedure to be followed for communication of financial sanctions and orders will be as under:-

- (i) All financial sanctions issued by a Department of the Central Government which relate to a matter concerning the Department proper and on the basis of which payment is to be made or authorized by the Accounts Officer, should be addressed to him.
- (ii) All other sanctions should be accorded in the form of an Order, which need not be addressed to any authority, but a copy thereof should be endorsed to the Accounts Officer concerned.
- (iii) In the case of non-recurring contingent and miscellaneous expenditure, the sanctioning authority may, where required, accord sanction by signing or countersigning the bill or voucher, whether before or after the money is drawn, instead of by a separate sanction.
- (iv) All financial sanctions and orders issued by a Department of the Central Government with the concurrence of the Internal Finance Wing or Ministry of Finance, as applicable, should be communicated to the Accounts Officer in accordance with the procedure laid down in Rule 25 of the Delegation of Financial Powers Rules, 1978, and orders issued there under from time to time.
- (v) All financial sanctions and orders issued by a Department with the concurrence of the Ministry of Home Affairs or Comptroller and Auditor-General or Department of Personnel should specify that the sanction or orders are issued with the concurrence of that Department along with the number and date of relevant communication of that Department wherein the concurrence was conveyed.
- (vi) All orders conveying sanctions to expenditure of a definite amount or up to a specific limit should express both in words and figures the amount of expenditure sanctioned.
- (vii) Sanctions accorded by a Head of Department may be communicated to the Accounts Officer by an authorized Gazetted Officer of his Office duly signed by him for the Head of Department or conveyed in the name of the head of the Department.
- (viii) All orders conveying sanctions to the grant of additions to pay such as Special Allowance, Personal Pay, etc., should contain a brief summary of the reasons for the grant of such additions to pay so as to enable the accounts Officer to see that it is correctly termed as Special Allowance, Personal Pay, etc., as the case may be.

- (ix) Orders issued by a Department of a Union Territory Government where Audit and Accounts (a) have not been separated shall be communicated direct to the Audit authority; (b) have been separated, copies shall be endorsed to the Audit authorities.

In case of sanctions in respect of matters, where reference was made to the Central Government under the Rules of Business framed under Section 46 of the Government of Union Territory Act, 1963, the following clause shall be added in the sanction endorsed to Audit:-

"A reference had been made in this case to the Central Government and the above order / letter conforms to the decision of the Central Government vide Government of India, Ministry / Department of ..... Letter No. .... dated ....."

- (x) Copies of all General Financial orders issued by a Department of the Central Government with the concurrence of the Comptroller and Auditor-General of India shall be supplied to the Comptroller and Auditor-General of India.
- (xi) Copies of all sanctions or orders other than the following types should be endorsed to the Audit Offices:-
- (a) Sanctions relating to grant to advances to Central Government employees.
  - (b) Sanctions relating to appointment or promotion or transfer of Gazetted and non-gazetted Officer.
  - (c) All sanctions relating to creation or continuation or abolition of posts.
  - (d) Sanctions for handing over charge and taking over charge, etc.
  - (e) Sanctions relating to payment or withdrawal of General Provident Fund advances to Government servants.
  - (f) Sanctions of contingent expenditure incurred under the powers of Head of Offices.
  - (g) Other sanctions of routine nature issued by Heads of Subordinate Officers (other than those issued by Ministries or Departments proper and under powers of a Head of Department).
- (xii) Sanctions accorded by competent authority to grants of land and alienation of land revenue, other than those in which assignment of land revenue are treated as cash payment, shall be communicated to the Audit and / or the Accounts office, as the case may be, in a consolidated monthly return giving the necessary details.

**127. (C) Plan or Non-plan Expenditure. (Rule 78 of GFR 2005)**

Plan expenditure representing expenditure on Plan outlays approved for each scheme or organization by the Planning Commission and indicating the extent to which such outlays are met out of budgetary provisions shall be shown distinctly from the other (Non-Plan) expenditure in the accounts as well as in the Budget documents.



**127. (D) Classification should be recorded in all the bills and challans by Drawing Officers (Rule 76 of GFR 2005)**

Suitable classification shall be recorded by Drawing Offices and all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of government dues, etc. In cases of doubt regarding the Head under which a transaction should be accounted, however, the matter shall be referred to the Principal Accounts Officer of the Ministry / Department concerned for clarification of the Ministry of Finance and the Controller General of Accounts, wherever necessary.

**127. (E) Principles for allocation of expenditure between Capital and Revenue. (Rule 91 of GFR 2005)**

The following are the main principles governing the allocation of expenditure between Revenue and Capital:-

- (a) Capital shall bear all charges for the first construction and equipment of a project as well as charges for intermediate maintenance of the work while not yet opened for service. It shall also bear charges for such further additions and improvements, which enhance the useful life of the asset, as may be sanctioned under rules made by competent authority.
- (b) Subject to Clause (c) below, revenue shall bear subsequent charges for maintenance and all working expenses. These embrace all expenditure on the working and upkeep of the project and also on renewals and replacements and additions, improvements or extensions that are revenue in nature as per rules made by Government.
- (c) In the case of works of renewal and replacement, which partake expenditure both of a capital and revenue nature, the allocation of expenditure shall be regulated by the broad principle the Revenue should pay or provide a fund for the adequate replacement of all wastage or depreciation of property originally provided out of capital grant. Only the cost of genuine improvements, which enhance the useful life of the asset, whether determined by prescribed rules or formulae, or under special orders of Government, may be debited to Capital. Where under special orders of Government, Depreciation or Renewals Reserve Fund is established for renewing assets of any commercial department or undertaking, the distribution of expenditure on renewals and replacements between capital and the Fund shall be so regulated as to guard against overcapitalization on the one hand and excessive withdrawals from the Fund on the other.
- (d) Expenditure on account of reparation of damage caused by extraordinary calamities such as flood, fire, earthquake, enemy action, etc., shall be charged to

Capital, or to Revenue, or divided between them, depending upon whether such expenditure results in creation / acquisition of new assets or whether it is only for restoring the condition of the existing assets, as may be determined by Government according to the circumstance of each case.

**128. Progressive statement of revenue & expenditure**

The Divisional Forest Officer should forward to the Circle head, a progressive statement of the Revenue & Expenditure (along with the copies of the monthly account ) with a copy to Account Officer (Forest Department), so as to reach him not later than 5<sup>th</sup> of the succeeding month to enable him to watch the progress of expenditure and keep the expenditure within grant.

**129. (A) Explanation of the variations between actual & sanctioned appropriation**

For the preparation of the Annual Appropriation report ,the Director Accounts and Budget, Port Blair furnishes, as soon as the accounts are closed, a draft appropriation accounts relating to each grant in the following Proforma.

Grant No.....for the year.....

Major Head and Sub Head

a) Original Grant i) Re-appropriation (Withdrawals and surrenders)	Final Grant of appropriation	Actual expenditure	Excess (+) Saving(-)
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On receipt of the statement in the above form, the Principal Chief Conservator of Forests should scrutinize the same and ensures himself the expenditure as recorded in his office agrees with the figure communicated by the Director Accounts and Budget, Port Blair.

He should furnish explanations for the variations between final modified appropriation and the actual. In case where the variations are due to more than one reason the amount in respect of the contributory causes should be furnished separately.

**129. (B)** The Divisional Forest Officers will soon after closing the March final accounts forward the statement of appropriation accounts along with the explanations for variation between the final modified appropriation and the actual to the Conservator/Chief Conservator of Forests so as to reach him by 20<sup>th</sup> May or on such date as may be prescribed by Director Accounts & Budget. The Conservator/Chief Conservator of Forest will after compilation of the figures send the statement in respect of their circle to the Principal Chief Conservator of Forests along with explanations for variations in column 1 & 4 of the accounts (as the proposed Proforma). Further correction in the March supplementary Accounts if any should be intimated within 15 days of the closing of these accounts.

## CHAPTER IX

### CASH ACCOUNTS

#### A – GENERAL RULES

**130** Consequent on the introduction of the departmentalized accounting system various provisions in Central Treasury Rules do not fit in with the new system. Therefore new rules called 'The Central Government Account (Receipts and Payments) Rules, 1983 which have been framed along with appendices and forms and these rules came into force from 1.4.1983. These new rules are to be followed for all transactions pertaining to the Central Government, except pensionary benefits for which CTR is still applicable.

**131** **Duties and responsibilities of Divisional Accountant.**

To assist the Divisional Forest Officers (DDOs) in discharge of their responsibilities, the head of the Accounting Organization ( DAB) will post a Divisional Accountant.

1. (a) The functions of Divisional Accountants are three fold:-
    - I. As accountant, i.e., as the compiler of accounts and budget of the division in accordance with the prescribed rules and from data furnished to him;
    - II. As internal checker charged with responsibility of applying certain preliminary checks to the initial accounts, vouchers, etc.
    - III. As financial assistant, i.e., as general assistant and advisor to the Divisional Officers in all matters relating to accounts and budget estimates or to the operation of financial rules generally.
  - (b) In the discharge of these duties, he is expected to keep himself fully conversant with all sanctions and orders, passing through the office and with other proceedings of the Divisional Officer and his subordinates which may affect the estimate or accounts of actual or anticipated receipts and charges. He should advise the Divisional Officer on the financial effect of all proposals for expenditure and keep a watch, as far as possible. Over all the liabilities against the grants of the division as they are incurred.
  - (c) The Divisional Officer should see the he is given the fullest opportunity of becoming conversant with these sanctions, orders and proceedings. To enable him to discharge his duties efficiently, the Divisional Accountant is treated as a senior member of the office establishment of the division though his position is analogous to that of sub-divisional Officer.
2. The Divisional Accountant is expected to see that the rules and orders in force are observed in respect of all transactions of the division which come within his sphere of his duties. If he considers that any transaction or order affecting receipts or expenditure is such as would be challenged by Accounts Officer if the internal check entrusted to the accountant were applied by the former, it is his duty to bring this fact to the notice of the Divisional Officer with a statement of his reason and to obtain the orders of that officer.

It will then be his duty to comply with the orders of the Divisional Officer, but if he has been over ruled and he is not satisfied with the decision, he should at the same time make brief note of the case in the Register of Divisional Accountant's Objections, (Form 60') and lay the register before the Divisional Officer, so that the later may have an opportunity either to accepting the Divisional accountants advice on reconsideration and ordering action accordingly, or of recording for the information of Accounts Officer, his reasons for disregarding that advice .an objection entered in this register should not be considered as finally settled until it has been reviewed by Accounts Officer.

3. The Divisional accountant shall render advice on all matters connected with the accounts of the division or the application of financial rules and orders concerning which there may be any doubt to the Divisional Officer . However the Divisional Officer has a right to seek the advice of the Accounts Officer in all these matters. It will usually be desirable , however, that he shall obtain the advice of the Divisional Accountant who is specially trained for this duty, and this should be done in writing in all cases of importance.
4. The Divisional Accountant is entrusted with the scrutiny of cash and stock accounts of the entire division , as also all transfer transactions should be before they are incorporated in the connected registers and schedule and the monthly account.
5. The Divisional Accountant is entrusted with the scrutiny of all claims included in bills presented direct to Accounts Office (PAO).
6. In all matters connected with the personal claims of Govt. Servants, the Divisional Accountant shall offer his expert advice and help to the Divisional Officer.

**132 (a) Delegation of cheque drawing powers to drawing and disbursing officers.**

As per Rule 11(2) of CGA(R&P) Rules 1984 a cheque drawing CDDO functioning under the scheme of departmentalization of Accounts may withdraw money for such purposes as may be prescribed by the CGA by general order and the cheque drawing CDDO function under Forest Department is concerned, the purpose detailed in the Account Code applicable to Forest Department may be deemed to be those approved by the Controller General of Accounts (Note below Rule 11(2)). The list of bills which are permitted to be paid by the Cheque Drawing CDDO are annexed as "APPENDIX – XXIV".

**(b) Letters of credit to Cheque Drawing DDOs**

Each of Drawing & Disbursing Officer will be placed in account with the local branch of the State Bank of India or its subsidiary/Public Sector Bank accredited to the Ministry/Department concerned by means of a quarterly letter of credit opened in his favour by the Pay & Accounts Officer, Port Blair based on the budget allocation of the CDDO(s), after taking into account the recoveries/deductions etc. The Cheque-Drawing CDDO will draw cheques only on the branch of the SBI or its subsidiary or the public sector bank, with which he is placed in account and the bank will make payment of

cheques up to the limit prescribed in the letter of credit. The CDDO should keep a close watch over the drawls. The fresh letter of credit issued after the expiry of the period prescribed in the earlier letter of credits within the same financial year will be treated as an addition to the unspent balance of the previous letter of credit. A letter of credit shall lapse at the close of the financial year and shall not be carried forward to the first quarter of the next year. The cheques actually issued during the last quarter but presented for payment during the next quarter, within the period of validity, will be taken by the bank against the assignment of the year to which they were drawn and not against the assignment of the year in which they are paid.

A drawing officer in whose favour a letter of credit has been issued is not permitted to draw the whole amount and place it in a separate drawing account of the bank or in a private account. It is also not permissible to draw cheques and deposit the amount in the department's cash chest at the end of the year for avoiding a lapse of grant. (Rule 50 of CGA(R&P) Rules 1984).

**(c) Bank reconciliation**

The scrolls received from the bank shall be checked with reference to the entries in the 'Register of Cheques Issued', to verify the cheque number and the amount of cheques paid. On verification, the date of encashment should be noted in the relevant column of the Register of Cheques Issued. A Bank Reconciliation Statement (Form CAM 20) should be drawn up every month explaining the difference between total payments made as per the bank scroll and the total payments during the month as per the Register of Cheques Issued. The statement will indicate the details of the cheques issued during the month but not reported through scrolls as cleared. Similarly, it will show the details of cheques cleared during the month that was issued in the previous month/s. Discrepancies noticed in the scrolls should be taken up with the bank immediately for rectification. The DDOs shall prepare a bank reconciliation statement every month and send it to the PAO along with a reconciliation statement in respect of receipts in Form CAM- 22).

**(d) Submission of monthly cash account to PAO.**

All the CDDO are personally responsible for submission of monthly cash account duly compiled and completed in all respect along with the vouchers, schedules and other requisite enclosures to the PAO by 7th of every succeeding month. The detailed procedure for maintenance of cash account is described in Article 130 of the Accounts Code.

**(e) Reconciliation with PAO**

In terms of Rule 52(5) of G.F.R 2005, the PAO shall furnish the statement of expenditure and receipts every month to all CDDO for reconciliation with their records. On receipt of these extracts from the PAOs, the DDOs should tally the figures received, excluding book adjustments, with the expenditure worked out for the month in the GFR 9

register. Discrepancies, if any, between the two sets of figures should be promptly investigated by the CDDO in consultation with the PAO. He will also note in the GFR 9 register particulars of book adjustments advised by the PAO through the monthly statement. Thereafter, the CDDO should furnish to the PAO a certificate of agreement of the figures as per his books with those indicated by the PAOs by the last day of the month following the month of accounts.

**133 (a) Maintenance of Cash Account**

In terms of Rule 13(1) of CGA (R&P) 1984, all the CDDO has to maintain the cash book in Form GAR 3 prescribed under the rule. For the purpose of maintenance of cash account of Forest Department, Form No. FA-1 has been prescribed in Account Code Volume – III. All the CDDO should maintain the cash account in accordance with Chapter VI, Article 256 and Chapter VII, Article 282 of Account Code Vol-III till further amendment is communicated in this context.

**(b) Computerization of Departmental Account**

Andaman Forest Department is presently preparing and submitting the monthly cash accounts in INFOJYOTHI-2007 software to PAO, Port Blair. This software is not compatible with the Compact Software and the facility to upload data to e-Lekha is not presently available in INFOJYOTHI-2007. A patch is being prepared by the INFOJYOTI to make the software compatible with the e-Lekha software. On completion of up gradation, the Cheque Drawing DDOs will be able to upload the accounts on a daily basis to DAB's Office as per the guidelines received from Ministry of Home Affairs. The following statement shall be appended along with the monthly cash account.

1. Cash Account (Form No. FA-1).
2. Division Account.
3. Forest Account Format.
4. Cash Account Details.
5. Cash Account Summary.
6. Cheque Drawn Statement.
7. Remittance Statement.
8. Form No. 14 (Non-Plan, Plan, Capital and Revenue).
9. Revenue Schedule.
10. Cash Recovery on Service Payment Statement.
11. Abstract of other Schedules.
12. Details of other Schedules.
13. Schedule of Works.
14. Expenditure Statement.
15. Expenditure.
16. Reconciliation Statement (CAM-22)

#### 134. Directions regarding initial and subsidiary accounts

The direction in accordance with which the initial and subsidiary accounts should be and the form in which the compiled accounts should be rendered to the Director Accounts and Budget, Port Blair, have been prescribed in detail in chapter 1,6 and 7 of the account code vol.-3. The instructions in the following paragraphs are supplementary to the above mentioned directions:-

- 1) **Cashbook:** Every Officer who is authorized to receive and disburse money should maintain a bound cashbook in form no 28 (Account code Vol III cashbook form-F.A.I) in which he should enter all money transaction, as they occur noting the head of accounts against each item in the last column on either side. The pages of this book should be machine numbered before issue. Sufficient details should be given in column 3 to admit of the main points of each transactions being readily ascertained without reference to the detailed vouchers. The cashbook should be closed monthly.
- 2) The amount of security deposit shall be furnished by the Forest Ranger, cashier store keeper and other subordinates who handle cash or government stores etc as under (vide Administration order no 3100 dated 14.12.65 and no E/300dated 10.9.68): -
  - a) The amount of security in respect of cashiers/stores keepers and other subordinate staff who handle cash, should deposit on an uniform rate of 1% of the value of average cash/stores handled during the preceding 12 months subject to a minimum of Rs 100/- and a maximum of Rs 1000/- rounding off to the nearest multiple of Rs 50/-.
  - b) An amount of Rs 100/- should be deposited as security in respect of all other group C official who handle either cash or store but are not posted as cashier/ storekeeper.
  - c) The security deposit may be obtained in any of the forms mentioned in rule 275 of the G.F.R 2005.
- 3) The cashbook contains a single money column on the receipt side as well as the payment side. On the receipt side is shown the cash in hand and all money actually received in cash or by the realization of cheques drawn in the Divisional Forest Officer's favour. On the payment side is shown all cash payments and cheques drawn against the drawing account. When a payment is made by cheque it should be entered simultaneously on both sides of the cashbook once as a receipt of money from the Treasury and against a payment to the payee concerned the number and distinguishing letter of the cheque being specified in both the entries.
- 4) When a Cheque is drawn in favour of self or in order to replenish the cash chest, the amount of it should be entered at once as a receipt. The entry must not be delayed until the money has been received after the cheque has been cashed at the Treasury.

- 5) All accounts must be kept in the most regular and open manner. All receipts, disbursements and charges of whatever sort connected with the public service must be clearly shown in the cashbook and no separate accounts are permitted.
- 6) No lines should be left blank but if any space on a page of the cashbook has to be left blank owing to the whole of the other page of the same folio being completely written up a diagonal line should be drawn to cancel the blank space so that it may not be possible to make any subsequent entries there in. Interpolation of entries should be avoided as far as possible but when it becomes necessary to make any entries between two rule line or to make any additions to, or interpolations between entries already made, such additions should invariably be attested by the dated initials of the disbursing Officer.
- 7) Every entry must be concise. The date, the number of voucher if any, the name of work and such brief narrative as will unmistakably indicated the nature of the transaction must be entered against each item. The amount chargeable or creditable to each separate work head of account or contract or other person should be entered separately. No receipt or payment other than of cash as defined in section 134 should be entered in the cashbook.
- 8) Transactions must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If however, owing to the absence of the disbursing Officer on tour, a cheque issued by him whilst in camp is entered in the cashbook maintained at his head quarters on a subsequent date, the actual date of issue of the cheques be noted in the cashbook as the denominator of a fraction the numerator of which is the date on which the transaction is incorporated in the book.
- 9) It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized or to keep the cashbook open after the 31<sup>st</sup> March and make disbursement in April entering them in the cashbook as having been made in March.
- 10) Acknowledgement of payments should as far as possible be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered in a separate series for each month and the serial number of each voucher should be entered in the cashbook as soon as the payment transaction is entered there in.
- 11) The procedure for dealing with time expired, cancelled or lost cheques are prescribed in rules 45, 47 & 48 of CGA(R&P) Rules 1984.

**135(a). Cash Chests**

Each Officer who receives or disburses Govt. money will be provided with a cash chest secured by locks of different pattern. The key of one lock should be kept with the Officer in charge and the other key with the cashier. All revenue should be paid into the Treasury as frequently as possible. The amount at any time should be as small as possible.



**135(b). Contents of cash chest to be counted & cash balance to be recorded**

The contents of the cash chest should be counted and the amount compared with the cashbook balance whenever the cashbook is closed and balanced. If any excess or deficit is found, an entry of it should at once be made in the cashbook. The administrative action to be taken on the occurrence of a deficiency must depend on the nature of each case. A certificate should be appended to the monthly-classified abstract of cash account that the balance shown there agrees with the balance on hand.

In no circumstance shall any private money or other private valuables be placed in the Govt. cash chest.

The duty of verifying and certifying the monthly cash balance in the hands of the Divisional Forest Officer must ordinarily be performed by him in person, but if the Divisional Forest Officer is absent on tour on the 1<sup>st</sup> of the month or is physically incapacitated by sickness to perform the duty, the cash balance may be verified by the senior subordinate gazetted Forest Officer present at the head quarter (excluding the Head Clerk or other office employees) distinctly noting, the fact of absence of the Divisional Forest Officer. Without the special permissions of the Principal Chief Conservator of Forests in each case, not more than two months may be allowed to elapse without a personal verification of the cash balance by the Divisional Forest Officer.

**136. (A) Defalcation or loss of public money or fraud**

Whenever any defalcation or loss of public money or fraud in connection with revenue from timber or other forest produce, or any defalcation or fraudulent loss of stores, tools and plant or any serious account irregularity is discovered in any office, the fact should be immediately reported by the head of the office concerned to the Chief Pay and Accounts Officer, Port Blair and PCCF through Circle head. On receipt of this report, the Conservator /Chief conservator should submit a preliminary report to the Administration. When the matter has been fully enquired into, a complete report should be submitted describing the nature and extent of the loss and the prospects of effecting a recovery. The report will also suggest the steps taken to prevent the recurrences of the defalcation or account irregularity and indicate the disciplinary action, which it is proposed to take against the Officer responsible. The Principal Chief Conservator of Forests will also submit a final report to the Administration embodying full information on all these points.

**Note:** -Petty cases, i.e. those involving losses not exceeding Rs. 2000/- each (Rule 33(i) (ii) of GFR 2005) need not be reported to the Chief Pay and Accounts Officer, Port Blair, unless there are, in any case, important features which merit detailed investigation and consideration by that Officer.

All losses of cash revenue etc will be written off as per Powers specified in Schedule (VII) DFPR 1978 and condition stipulated therein.

**136. (B) Report of Losses (Rule 33 (1) GFR 2005)**

Any loss or shortage of public money, departmental revenue or receipts, stamps, stores or other property held by, on behalf of, Government, irrespective of the cause of

loss and manner of detection, shall be immediately reported by the subordinate authority concerned to the next higher authority as well as to the Statutory Audit Officer and to the concerned Principal Accounts Office, even when such loss has been made good by the party responsible for it. However the following losses need not be reported:-

- (i) Cases involving losses of revenue due to -
  - (a) Mistakes in assessments which are discovered too late to permit of a supplementary claim being made, under assessments which are due to interpretation of the law by the local authority being overruled by higher authority after the expiry of the time-limit prescribed under the law, and
  - (b) Refunds allowed on the ground that the claims were time-barred:
- (ii) Petty losses of value not exceeding Rupees two thousand.

**137. Term 'Cash' defined**

The term cash includes legal tender coin or currency notes. A cheque received from a private individual in payment for timber etc sold should not be treated as cash until it is cleared. The final receipt shall be granted only on the clearance of the cheque. Cheques drawn by the Divisional Forest Officer or by some other Govt. Officer in favour of the former may be considered as cash while they are in transit to the Treasury for realization.

**138. Advance of Pay & Traveling allowance**

The rules relating to the grant of advance of pay and T. A.'s to an Officer on transfer /return from leave and for journey on tour are laid down in Schedule VI, VIII, IX of compendium of Rules on Pay and Advance Para II and GFR 2005.

**139. Estimate for purchase of livestock, furniture and for works**

A separate estimate prepared or countersigned by the Divisional Forest Officer is required in every case for the purchase of livestock and furniture and also for each work proposed to be executed in accordance with DFP issued by A&N Administration from time to time.

**140(a) Power of sanction to works (Rule 129 of GFR 2005)**

No work shall be commenced or liability incurred in connection with it until –

- (i) administrative approval has been obtained from the appropriate authority in each case;
- (ii) sanction to incur expenditure has been obtained from the competent authority;
- (iii) a properly detailed design has been sanctioned;
- (iv) estimates containing the detailed specifications and quantities of various items have been prepared on the basis of the Schedule of Rates maintained by CPWD or other Public Works Organizations and sanctioned;
- (v) funds to cover the charge during the year have been provided by competent authority;
- (vi) tenders invited and processed in accordance with rules;

- (vii) a Work order is issued.
- (viii) An agreement is signed in relevant cases.

The only exception to above rule is in the case of very urgent work ordered by Divisional Forest Officer under intimation to Circle head where the estimate is subject to sanction of that competent authority. Whenever it is discovered that a sanctioned estimate is incorrect and likely to be exceeded by more than 10%, a revised estimate shall forth with be prepared and submitted to the authority sanctioning the original estimate with a full statement of the circumstances necessitating the revision. When, however, the excesses occur at such an advanced stage of the work that the submission of a revised estimate is impossible they may be dealt with in the completion report. It is the duty of the Divisional Forest Officer to see that the above orders are duly observed.

**140(b). Power to sanction to purchase of stores, stationery etc.**

In the matter of purchase of stores tools and plants stationery etc., the rule contained in the Chapter VI Rule 135 to 162 of G.F.R 2005 should be followed.

The powers of the Principal Chief Conservator of Forests, to sanction the purchase of furniture and other office stores for his own office and for his subordinate offices are detailed in schedule V of Delegation of Financial Powers Rules 1978 read with order issued by A & N Administration time to time and re-delegated by PCCF. APPENDIX- IV

**140(c). Provision made in the Budget, not sufficient for sanction**

The special attention of all Officers is invited to the G.F.R 2005 and Delegation of Financial Powers Rules 1978 regarding necessity for sanction before expenditure is incurred, delegation of powers, budget's provision etc. Provision made in the budget does not authorize expenditure unless specific sanction has been accorded.

**141(a) Extent of powers of sanction given in sections 136 to 139**

The Powers of incurring expenditure given in section 136 to 139 are however subject to restriction to the budget provision. No expenditure can be incurred under any budget head, if the provision made under the head is not sufficient to cover the out lay.

If the Divisional Forest Officer proposes to carry out any work not included in the budget he shall submit estimate to the Circle Head / Principal Chief Conservator of Forests. If it is decided to carry out the work the Circle Head / Principal Chief Conservator of Forests, shall provide funds on this account, if he can do so. If he cannot find the money, he shall inform the Divisional Forest Officers accordingly. In case of works which are not included in Plan Scheme of Department of Environment & Forest concurrence of Planning Section of Administration may be obtained against overall saving.

**141. (b) Lapse of Sanctions (Rule 30 of GFR 2005)**

A sanction for any fresh charge shall, unless it is specifically renewed, lapses if no payment, in whole or in part, has been made during a period of twelve months from the date of issue of such sanction.

Provided that -

- (i) When the period of currency of the sanction is prescribed in the departmental regulations or is specified in the sanction itself, it shall lapse on the expiry of such periods; or
- (ii) When there is a specific provision in a sanction that the expenditure would be met from the Budget provision of a specified financial year, it shall lapse at the close of that financial year; or
- (iii) in the case of purchase of stores, a sanction shall not lapse, if tenders have been accepted (in the case of local or direct purchase of stores) or the indent has been placed (in the case of Central Purchases) on the Central Purchase Organization within the period of one year of the date of issue of that sanction, even if the actual payment in whole or in part has not been made during the said period.

**142. Inevitable payments**

The want of provision in the budget estimates does not operate to prevent payment of any sum really due by Govt. nor the want of actual payment. Money indisputably payable should never be left unpaid. All charges incurred must be paid and drawn at once and under no circumstance may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget giving opportunity of making provision and till the sanction of that budget has supplied means, but on no account may charge actually incurred in one year be thrown on the grant of another year. However, in no case budget allotment for the Department of Environment & Forest will be exceeded on these grounds.

**143(a). Form of Estimate**

Estimates for works should be prepared as directed by the Circle Head / Principal Chief Conservator of Forests, from time to time and should give the following particulars:

- 1) An explanatory report explaining the necessity for or utility of the work.
- 2) The details of measurements
- 3) The abstract of cost
- 4) The specification showing the nature of the various parts of the work and the description of the materials to be used.

Whenever necessary, the estimates must be accompanied by maps and plans and prescribed checklist.

**143(b). Schedule of rates**

To facilitate the preparation of estimates, a schedule of rates for each kind of work commonly executed shall be kept up in each Divisional Forest office and subordinate office. Copies of the schedules of rates will also be maintained in the office of the Principal Chief Conservator and Circle Head, and the Divisional Forest Officers will intimate to the Principal Chief Conservator and the Circle Head any alterations that may be necessary in these schedules with the change of circumstances.

The following units of works are prescribed for the preparation of schedule of rates:

	<u>Unit of rates</u>
Earth work	Rupees Per cubic meters
Brick work	Rupees Per cubic meters
Concrete	Rupees Per cubic meters
Road metalling	Rupees Per cubic meters
Rubble masonry	Rupees Per cubic meters
Wood work	Rupees Per cubic meters
Blasting	Rupees Per cubic meters
Painting	Rupees Per square meters
Plastering	Rupees Per square meters
Flooring	Rupees Per square meters
Roofing	Rupees Per square meters
Fencing	Rupees Per running meters
Doors & Windows	Rupees Per square meters
Land	Rupees Per hectares
Logs	Rupees Per cubic meters
Cane	Rupees Per Running meters
Bamboo	Rupees Per Hundred Numbers
Felling	Rupees Per cubic meters
Dragging	Rupees Per cubic meters
Transport by Truck	Rupees Per cubic meters
Rafting	Rupees Per cubic meters
Towing	Rupees Per cubic meters
Loading logs	Rupees Per cubic meters
Transport (by costal craft)	Rupees Per cubic meters
Milling	Rupees Per cubic meters
Stacking	Rupees Per cubic meters
Handling at Chatham or other sawmills	Rupees Per cubic meters
Loading	Rupees Per cubic meters
Clear felling	Rupees Per cubic meters
Brushwood cutting	Rupees Per hectare

Girdling for regeneration	Rupees Per hectare
Broadcasting of seeds	Rupees Per hectare
Sowing at stake	Rupees Per hectare
Transplanting	Rupees Per hectare
Weeding	Rupees Per hectare
Thinning	Rupees Per hectare
Climber cuttings	Rupees Per hectare
Improvement felling	Rupees Per hectare
Marking of trees	Rupees Per hectare

For the items covered under the GSR, the rate of GSR will be applicable, other item outside the GSR will be governed by the norms fixed by the department from time to time

**144. A register of sanctions to be kept**

All sanctions of estimate will be numbered consecutively for each financial year and entered in a register in Form no 37 in the D.F.O.'s office, separate registers being maintained for capital and ordinary works. Extracts from these registers and intimations of sanction accorded on expenditure upon sanctioned estimates will be communicated by the D.F.O to the Director Accounts and Budget, , Port Blair, monthly with a copy endorsed to Principal Chief Conservator of Forests & Circle Head.

The number & date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate.

**145. (A) Completion reports**

On the completion of any work a completion report exhibiting the amount sanctioned and actually expended, will be submitted to Circle Head for all sanctioned works with the completion certificate submitted by the Officer executing the work, countersigned by the Divisional Forest Officer with such remarks as are necessary in respect of the work.

After clarification, these completion reports will be forwarded to the Principal Chief Conservator of Forests, by the Circle Head.

**145. (B) Completion Certificate**

The completion report shall give as an explanation, item by item, of the difference between the quantity rate and cost of the work executed and those entered in the sanctioned estimate. Record/ drawings showing the work as actually constructed should be prepared in the Divisional Forest Office and kept as a permanent record, for subsequent reference in the case of all constructional work. The format of the certificate is placed at **APPENDIX - XIX**.

**146. Methods of execution of work**

All work executed by the department is carried out by one of the four methods:-

- i) Departmentally by the employment of Daily labours.
- ii) Piece work
- iii) Schedule contract
- iv) Lump sum contract

In system (1) the department purchases and supplies its own materials required. This system of execution should be in force in cases where no contractors are available or where for other reasons, it is found more economical to employ this system. Labour work is done under the supervision of the forest establishment, permanent or temporary, and under the rules and scales of pay prescribed by the Govt. of India. It is chiefly used for continuous works such as all Silvicultural work, extraction, etc.

Contract work is usually adopted in works such as roads, houses, fence and the like where quantities are susceptible of definite measurements.

In the piece work system the worker agrees to execute a specified work at specified rates without reference to quantity or time. He should provide the labour, and in most cases, the ordinary material required, if any. Any Officer of the forest department supervises, sets out, and measures all work, and supplies tools and plants and some times other materials. There is no time limit and the department or pieceworker may terminate the agreement at any time. A percentage of the value of work done, is held as security, for the due fulfillment of agreement. The piece work system should be confined as far as possible to petty works, and work where control and check of details of work done, is possible.

In the schedule contract system, the contractor agrees to execute a complete work at fixed rates, before a specified date. He obtains his own materials, stores, tools & plants, the department helping him where necessary with imported stores; but Forest Officer sets out the work. In this system, the contractor should deposit a security for the due fulfillment of his contract. The sum that the contractor is to receive depends on the quantities, and types of work done, and materials supplied.

In the lump sum contract system, the contractor agrees to execute a complete work in accordance with the specifications for a lump sum amount. The work of the forest department is confined to supervision and passing bills. For this description of work the details of measurements, labour etc need not be given in the voucher but the Divisional Forest Officer must satisfy himself before payment that the work has been properly executed and up to specification.

- 147.** For all the works done by the contract, a written agreement should be entered into with the contractor. Care must be taken to frame such agreements so that in the event of a dispute they may be maintained in a Court of Law. They need not, however, be stamped

even though they provide for a deposit of money as Security for the due fulfillment of the contracts, but if necessary, the documents must be registered according to the law in force for the time being.

**148. Form of agreement and contracts**

Contracts and other instruments in matters connected with the administration of forests and with the business of the forest department generally may be executed as shown below:

**A. Contract under which Revenue for timber, Fuel and other Forest Produce and rent for cultivation in Reserved Forest is collected.**

These contracts may be divided in to three classes, viz.(1) Those in which the department sells to the purchasers the right to extract certain produce for themselves for the payment of certain sums of money; (2)those in which contractor works out and delivers forest produce to the department at certain specified rates and (3)those in which department grants leases in Protected, Reserved forests for cultivation.

**B. Contracts for Expenditure on Conservancy and Works.**

These contracts may be entered into by Divisional Forest Officers as per DFP provided that if the rates approved by the Principal Chief Conservator of Forests in the Annual Plan of Operations are exceeded, the previous approval of the Principal Chief Conservator of Forests is required. Contracts exceeding these limits should not be executed without the Principal Chief Conservator's previous approval.

Forms of agreement for the more important classes of contract will be found in Appendixes or in Supplementary. These forms are intended as samples indicating the conditions that should ordinarily be inserted in agreements. They may be varied whenever found necessary to suit local requirement. Their legal phraseology should, however, be adhered to and when modifications are considered necessary, proper legal opinion must be obtained with a view to ensure legally correct wording.

The exact form of agreement required in respect of contracts should be drafted and kept ready before the sale is held, for information of purchasers.

In cases where agreements are required to be stamped, the Officer concerned should see that stamps of adequate value are used in accordance with the provision of the Stamp Manual. They are responsible for any loss accruing to Govt. on account of insufficiently stamped agreements or dilatoriness in their execution. General principles of Contract enumerated under Rule 20 & GFR 2005 will be kept in view while framing the Contract Agreement. **APPENDIX- XX**



#### 149. Deposits

Deposits, with which Forest Officers are concerned are of two classes:-

- 1) Security deposits
- 2) Earnest Money Deposits.
- 1) **Security Deposits:** The security taken from a Govt. Officer or a contractor should be in one of the forms prescribed in Rule 275 (3) of the G.F.R 2005 subject to the conditions mentioned there in.

A register of these deposits will be maintained in form no 30.

- 2) **Earnest Money Deposits:** This class includes money deposited with tenders or prior to bidding at auction sales or on any other account prior to acceptance of offers for execution of works, sale of timber etc

**The following procedure should be observed in respect of these deposits:-**

- i) The money should ordinarily be paid direct into a Treasury by the depositor to the credit of revenue deposits.

No previous authority of a Forest Officer for such payment is necessary but the designation of the Forest Officer in whose favour the deposit is made and the purpose for which it is made must be specified by the depositor and recorded in the receipt granted to him by the Treasury and the deposit will not be payable without an order of the officer in whose favour the deposit is made.

- ii) If the Officer is satisfied that direct payment into the Treasury by the depositor would be inconvenient, the money may be received by him in cash.
- iii) For money received by Forest Officers in accordance with clause (ii) receipts must be given and except in the case of earnest money deposited by an intending bidder and returned to the depositor immediately after the auction, the amount be entered in the cashbook on the debtor side and must be remitted as soon as possible in the Treasury but not later than 30 days of its receipt, an entry being made in the cashbook on the creditor side at the time of remittance.
- iv) An Officer other than a Divisional Forest Officer making such a remittance will forward to the D.F.O the receipt obtained from the Treasury.
- v) Deposits passing through the cashbook in accordance with clause (ii) will appear in the classified abstract on either side of the account as revenue deposit and corresponding credit to 'Forest Remittances.' Where this procedure is adopted the Divisional Forest Officer should keep the detailed accounts of those deposits and submit the necessary returns to Director Accounts & Budget, Port Blair in accordance with the directions contained in Account Code Vol (III).
- vi) Orders for the repayment of deposits will be given only by the Divisional Forest Officer in the form of an endorsement on the Treasury receipt. Part repayment can never be made.

- vii) When a deposit is to be adjusted against revenue due, the Divisional Forest Officer should send the Treasury Officer, the Treasury Receipt endorsed 'Pay by transfer to Forest Remittance' with instructions to debit the amount to 'Repayment of Deposits' by credit to 'Forest Remittance' and to intimate the fact to him and the month in which the adjustment was made. Immediately on receipt of the information, the Divisional Forest Officer should enter the amount in his cashbook on the debtor side as 'Revenue' and on the Creditor side as 'Forest Remittance' taking care to see that the entries are made in the cashbook for the month in which the adjustment is reported to have been made in the accounts of the Treasury.

**150. Refund of revenue based on Rule 269, 271 to 275 (GFR)**

When the issue of a permit is for any reason refused, the fees paid by the unsuccessful applicant should be refunded at once by the Officer who has received the money provides that it has not been previously paid into the Treasury. Remissions of revenue necessitated by unfavorable reasons or by other causes will be dealt with similar to refunds. A bill for refund shall be preferred in T.R 41. The Officer who received the original amount shall fill the columns 1 to 5 of the form and sign the certificate at the foot while Treasury Officer shall verify the credit by name of the particulars furnished in column 4-5 and affix his signature in column 6 in token of his having done so. All the cases of refund and revenue shall be placed before the Administration for its consideration.

**B- ACCOUNT OF DIVISIONAL FOREST OFFICERS**

**151. Contents of Divisional Cashbook**

The cashbook of Divisional Forest Officers shall contain,

- (a) Detailed record of the daily transaction of the Divisional Forest Officer.
- (b) A true and accurate incorporation of his disbursing subordinate Officer's accounts. Before incorporation and closing the accounts of a month, the Divisional Forest Officer should satisfy himself that the accounts of his subordinate Officers for the month have been examined. The accounts of the disbursing subordinate Officers should reach the office of compilation in time for the preparation and submission of the accounts returns on date. If they do not arrive in time, to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In case of accounts for March, however, the D.F.O must keep open his financial account until the receipt of all the subordinate accounts in order that all receipts and payments of the year may, as far as possible, be brought into the accounts of the year.

- (c) Recoveries of service payments when made in cash or by deduction on vouchers debitible to other heads than those first overcharged, will be credited in detail under the head “Cash Recoveries of Service Payments” on the receipt side of the daily cashbook and in the monthly cash account forwarded to the Director Accounts & Budget, Port Blair and when made on bills will not be paid into the Treasury as revenue, but will be retained as part of the Divisional cash balance. In the case of recoveries effected on bills, debitible head originally over charged, no separate adjustment is required, the short payment on the later voucher being simply taken as a set off against the excess payment on the earlier vouchers.
- (d) The advances made to contractors and disbursers and the recoveries of the same are to be done as per prescribed procedure.

Excess charges on account of pay should be recovered by deduction from the pay bill next disbursed after the receipt of the objections Statement from Director of Accounts and Budgets, Port Blair.

**152. Details of all items of revenue**

All Items of revenue and expenditure must be fully detailed, the forest and range from which the revenue is realized, the person who pays it and the articles and quantities removed.

The first monthly entry in the cash column on the receipt side will be the cash balance in hand at the beginning of the month corresponding to the closing balance at the end of the previous month.

**153. Revenue paid in advance**

When revenue on account of timber or forest produce is paid in advance, the amounts will be at once credited to the appropriate sub heads in the cashbook entries being made in the column ‘Remark’ of relevant register, showing the nature of the transaction etc. In the statement for the month effecting/completing the delivery of the timber or produce, a reference will be made to the return in which the payment has been entered.

**154. Payment of Revenue in the Treasuries**

All the money received by or tendered to Govt. officers on account of revenues or receipts or dues of the Govt. shall, without undue delay, be paid in full into the accredited bank for inclusion in Govt. Account. Pay in slip in Form GAR-1 shall be used for the purpose. Money received as aforesaid shall not be utilized to meet departmental expenditure except as authorized in Sub-Rule (2) (e) or otherwise kept apart from the accounts of the department. (Rule 6 of CGA(R&P) Rule 1984)

**155. Payment on account of the Forest Department**

All charges on account of the Department of Environment and Forests, will be paid by cheques drawn by Forest Officers on treasuries with which they may be placed in account by the Director of Accounts and Budgets, Port Blair.

- 156. (A) Vouchers:** All payments must be supported by vouchers in the following forms:-
- i) Challan, for payment of money into the Treasury or bank.
  - ii) Bill for pay and fixed allowances or leave salary of Gazetted Govt. Servants.
  - iii) T.A Bill of Gazetted Govt. servants.
  - iv) Detailed pay bill of permanent and temporary establishment
  - v) Contingent bill (F.A Voucher form)
  - vi) Bill for adjustment of Revenue derived for supplies to public departments (B.T Bills- 2 Types )
  - vii) Muster rolls, etc.

All vouchers for payments including advances must bear the dates of payments and they must be passed by the Divisional Forest Officer who thereby assumes the responsibility for the charge.

The head of service and the Budget sub head to which the item or items relate should be noted on each voucher sent to the Director of Accounts and Budgets, Port Blair

Disbursement certificates are required on all vouchers.

**156. (B) Responsibility of Departmental officers (Rule 75 of GFR 2005)**

Every officer responsible for the collection of government dues or expenditure shall see that proper accounts of the receipts and expenditure, as the case may be, are maintained in such form as may have been prescribed for the financial transactions of Government with which he is concerned and tender accurately and promptly all such accounts and returns relating to them to the Controlling Officer , PCCF and the Accounts Officer, as the case may be.

**157. Pay and Allowances**

Range establishment bills will be submitted to Divisional Forest Officer towards the close of the month, who after passing them for payment will return them to the Range Officer for payment. The Range Officer will then disburse the amount and having taken the acquaintance as the voucher for the entry of payment in his cash account to the Divisional Forest Officer.

Bills for pay, fixed allowances and leave salaries shall be prepared in form T.R 22 separately for permanent and temporary establishments.

Pay and allowances of each temporary establishment as is employed upon the actual execution, as distinct from the general supervision of a specific work or upon the subordinate supervision of departmental labour, stores and machinery in connection with such work, should be debited to the appropriate Sub Head “Conservancy & Works” and not under “Establishment”.

As regards temporary establishment a single bill will be prepared for all sanctioned temporary establishment for each division in the same manner and under the same rule as for permanent establishment. The sanction should be quoted on each bill.

**158. Countersignature of T.A. Bills**

T.A Bills of Gazetted and Non Gazetted Government Servant will be countersigned by the respective Controlling Officer fixed by the various orders of the administration from time to time.

**159. Pay & T.A. due on transfer**

Pay and T.A due to Officer or staff on their transfer to another division and paid after their arrival, will be paid and charged against the appropriation of the division to which they have been transferred.

**160. Vouchers for T.A**

The original bills for T.A countersigned by the controlling Officer will be submitted with the accounts as vouchers, the payees’ receipts being filed in the Division.

**161. Attachment of pay and allowances**

The procedure to be followed in regard to recoveries on account of attachment of pay and allowances on order received from the court is laid down in Rule 74 of the CGA(R&P) Rules, 1983.

**162. Revenue remittance to Treasuries**

All entries in the cashbook of remittance of revenue to treasuries will be supported by voucher in the Treasury receipt form. When remittances to the Treasury are made by means of postal money orders, the Challan may be replaced by the Treasury Officer Advice list. The name of the Treasury and the number and date of such receipt will invariably be written in the cashbook in the column ‘To whom paid etc.’

**163. Treasury Receipts (Challan) to be scrutinized by D.F.Os**

Every Challan on advice list should be examined and initialed by the Divisional Forest Officer who must satisfy himself that it bears the signature of the Accountant and Treasurer, and when necessary, the Treasury Officer as per detailed instruction in the CGA (R&P) Rules 1984.

**164. Preparation & form of vouchers special care enjoined**

The general instruction and rules regarding the preparation and form of bills contained in Part-III, Section-I of the CGA(R&P) Rules, 1984 should be carefully noted and strictly adhered to.

**165. Lost or missing receipts or vouchers**

Special attention is invited to the rules regarding the issue of duplicate and copies of bills etc. are laid down in Rule 36 of CGA(R&P) Rules, 1983.

**166. Transactions with other Departments**

All Inter departmental transaction will be done through cheque / cash only. In exceptional cases, with the approval of next higher authority, same can be done on credit basis.

**167. (A) Muster Rolls**

For work executed by the labours whether paid by the day or otherwise, a muster roll should be kept in such form and in accordance with such methods as may be prescribed from time to time. General Instructions to be observed, however, in their preparation and completion are:-

- 1) One or more muster rolls may be kept for each work but muster rolls should never be prepared in duplicate.
- 2) Labours may, only when necessary, be paid more than once a month and the period covered by each payment may be determined locally but separate rolls must be prepared for each period of payment
- 3) The daily attendance and absence of labours and the fines inflicted on them should be recorded in ink on the Muster roll in such a way as:
  - i) To facilitate the correct calculation of net wages of each person for the period of payment.
  - ii) To render it difficult to tamper with or to make unauthorized additions to or alteration in entries once made, and
  - iii) To facilitate the correct classification of the cost of labour, by sub heads of works where necessary.
- 4) Payments on muster rolls should be made or witnessed by the official of the highest standing available who should certify to the payments individually or by groups, at the same time specifying both in words and in figures, at the foot of the Muster Rolls, the total amount paid on each date. If any items remain unpaid, the details there off should be recorded in the "Abstract of unpaid wages".

- 5) Unpaid items should subsequently be carried forward from muster rolls to separate vouchers until they are paid, the payments being recorded and certified to in the same way on payments of current items.
- 6) Wages remaining unpaid for three months should be reported to the Divisional Forest Officer who will decide in each case whether the liability should continue to be borne in the accounts of the work concerned.
- 7) The inner & outer sheets of all Muster Rolls should be machine numbered. On the outer sheet should be the Divisional number and a certificate stating the number of the outer sheets and the numbers of the inner sheets to whom issued, and for what work. This certificate is to be signed by the Divisional Forest Officer. Each inner sheet should also be initialed by the Divisional Forest Officer.
- 8) Initials of persons taking attendance and of inspecting Officers must be dated.
- 9) Check of the muster rolls by superior Officers should be frequent.
- 10) There should be no interpolation of attendance of labour after close of the daily attendance.
- 11) Every correction must be initialed and dated separately.
- 12) Thumb impressions should be distinct and not blurred.
- 13) The disbursement certificate should also contain detailed information on the number of men employed for what number of days on a particular work, and the measured amount of work done.

**167. (B) Original works (Rule 123 of GFR 2005)**

Means all new constructions, additions and alterations to existing works, special repairs to newly purchased or previously abandoned buildings or structures, including remodeling or replacement.

Repair works means works undertaken to maintain building and fixtures.

**167. (C) Administrative Control (Rule 124 of GFR 2005) of works includes. -**

- (i) Assumption of full responsibility for construction, maintenance and upkeep;
- (ii) Proper utilization of buildings and allied works;
- (iii) Provision of funds for execution of these functions.

**167. (D) Powers to sanction works (Rule 125 GFR 2005)**

The powers delegated to various subordinate authorities to accord administrative approval, sanction expenditure and re-appropriate funds for works are regulated by the Delegation of Financial Powers Rules, 1978, and other contained in the respective departmental regulations.

**167. (E) Procedure for Execution of Works (Rule 132 GFR 2005)**

The broad procedure to be followed by a Ministry or Department for execution of works under its own arrangements shall be as under:-

- (i) The detailed procedure relating to expenditure on such works shall be prescribed by departmental regulations framed in consultation with the Accounts officer, generally based on the procedures and the principles underlying the financial and accounting rules prescribed for similar works carried out by the Central public Works Department (CPWD);
- (ii) Preparation of detailed design and estimates shall precede any sanction for works;
- (iii) No work shall be undertaken before Issue of Administrative Approval and Expenditure Sanction by the competent Authority on the basis of estimates framed;
- (iv) Open tenders will be called for works costing Rupees five lakhs to Rupees ten lakhs, as per DFP;
- (v) Limited tenders will be called for works costing less than Rupees five lakhs;
- (vi) Execution of Contract Agreement or Award of Work should be done before commencement of the work;
- (vii) Final payment for work shall be made only on the personal certificate of the officer-in-charge of execution of the work in the format given below:-

" I ....., Executing Officer of (Name of the Work), am personally satisfied that the work has been executed as per the specifications laid down in the Contract Agreement and the workmanship is up to the standards followed in the Industry."

**168. Measurement Book**

A measurement book shall be maintained for piece work contract and for work done other wise on daily labour and for all supplies. The measurement book is the original record of actual measurement or count. The description must be lucid so as to admit of easy identification and check. This is treated as most reliable record which may have to be produced as evidence in a court of law. The measurement books should therefore be considered as very important account records.

In recording detailed measurements, the following general instructions should be carefully observed:-

- a) The columns on each page of measurement book should invariably be filled in the field. None of the lines should be left blank. Any lines not required should be carefully scored through in order to prevent additional entries being made later on. Detailed measurements should be recorded only by the disbursing Officer or such duly authorized executive subordinate in charge of the work, as has been



supplied with a measurement book for the purpose. These detailed measurements should as far as possible be test checked by the superior officers.

- b)** All measurement should be neatly taken down in a measurement book and nowhere else.
- c)** Each set of measurement should commence with entries stating:-
  - (i) In the case of bills for work done-
    - a) Full name of the work as given in the estimate.
    - b) Sanction of the work
    - c) Name of the contractor work is executed departmentally.
    - d) Number & date of the agreement, if any number& date of the work order commencing the work.
    - e) Date of measurement and whether the work has been completed within the scheduled date.
  - (ii) In the case of bills for supply of materials.
    - a) Name of supplier
    - b) Number & date of his agreement if any or order,
    - c) Purpose of supply and
    - d) Date of measurement

and should contain the dated signature and designation of the person making the measurements. A suitable abstract should than be prepared which should collect, in the case of measurement for work done, the total quantities of each distinct item of work.

- d)** As all payments for work or supplies are based on the quantities received in the measurement book, it is impressed upon the person talking the measurements to record the quantities legibly and accurately. If the measurements are taken in connection with a running contract, account on which work has been previously measured, he is further responsible-
  - 1) That reference to the last set of measurements is recorded, and
  - 2) That if the entire job or contract has been completed, the fact is recorded prominently just above his initials.

If the measurement taken are the first set of measurement on a running account, or the first and final measurements, this fact should be suitably noted against the entries in the measurement book. The signature of the contractor or his agent should be obtained in the measurement book after each set of measurements with the addition, "I accept the measurements". In the case of illiterate man, their marks should be attested by independent witness. No contract

certificate or bill should be signed without crossing off the connected entry in the Measurement book and 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.

- e) Entries should be recorded continuously in the measurement book. No blank pages may be left and no page be torn out. Any pages left blank inadvertently must be cancelled by diagonal lines, the cancellation being properly attested.
- f) No entry may be erased. If a mistake is made, it should be corrected by scoring out the incorrect entry and writing the correct entry and dated by the responsible Officer. When any measurements are cancelled, the cancellation must be supported by the dated initials of the Officer ordering the cancellation or by a reference to his orders initialed by the Officer who made the measurements. In either case the reason for the cancellation should be recorded.
- g) Entries should as far as possible be made in ink, when not possible pencil entries should not be inked over. Entries in the 'contents or area' column should be made in ink in the first instance.
- h) Each measurement book should be provided with an index, which should be kept up to -date.

Payments for work done by daily labour need not be deferred till measurements are taken. It is unnecessary also to record detailed measurements for part payments in connection with lump sum contracts, if some responsible Officer of Govt. of not less rank than that of an Assistant Conservator certifies in the bill that by superficial and general measurements or by some other suitable method (which should be specified) has satisfied himself that the value of work is not less than a specified amount in conformity with the contract agreement, and that with the exception of authorized additions and alterations, the work has been done according to the prescribed specification. In the case of 'final payments' a record of detailed measurements is necessary and certificate of completion of work according to the prescribed specification by an officer of the department of not less rank than that of a Divisional Forest Officer.

**169. Loss of Muster Rolls & Measurement Books**

If any muster rolls or any measurement books are lost the matter should be reported at once to the Circle Head who will take such action, as he considers necessary.

**170. Check-measurements of works**

- 1) No bill should ordinarily be passed for payment without the entries in the measurement book having been check measured by the Range Officer. In any exceptional case in which check measurement is not carried out, the reasons

should be consciously and clearly noted in the 'remarks' column by the Range Officer.

- 2) In addition to check measurement by the Range Officer, it is an important duty of the Divisional Forest Officers during their inspections to frequently check measurement works, which are in progress and to initial the measurement book in token of their check. On the completion report for the work, the D.F.O should certify as to the check carried out by him personally.
- 3) The fact of check measurement by a Range Officer or Divisional Forest Officer should invariably be noted in the measurement book at the time of check measurement and the item check measured should be indicated by the initials of the checking Officer which should be placed on the left side the column 'Measurements' in line with item check measured.
- 4) The object of check measurement is to detect errors in measurement and to prevent fraudulent entries. Check measurement should therefore be with discretion and method, those items being selected which appear obviously incorrect or which would be most easily susceptible of fraud or which would most seriously affect the total amount of the bill, if inaccurate. 50 percent of the work done or logs supplied should be check measured by Range Officers and 25% by Assistant Conservation of Forests and 10 percent by Divisional Forest Officers.
- 5) The entry, "measured in my presence", by a Range Officer or Divisional Forest Officer cannot be accepted as check measurement. When measurements are taken jointly by Officers and subordinates, the measurements should always be recorded and signed by the senior.

**171. Vouchers for recording expenditure on works**

For payments other than those made on Muster Roll, the authorized forms of bills and vouchers are the following:-

- a) F.A Vouchers for pay of work done or logs supplied.
- b) Bill book for sales.
- c) Receipt to acknowledge money received as dues or money paid on bills- (b).

**172. Limits up to which bills & Muster Rolls may be paid**

Range Officers are empowered to make payments on account of work done by labours on muster rolls on piecework, only after they have been checked and passed for payment by the Divisional Forest Officer. All bills on running accounts, however, including bills for logs supplied by contractors should be passed for payment by the drawing and disbursing Officers.

**173. (A) Preparation, examination and payment of bills**

Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinized by the subordinate and Divisional Forest Officer and the calculations of measurements and volumes checked. The rates allowed should be entered in the abstract of measurements. The bill should then be prepared from the measurement entries in one of the forms prescribed.

Before signing the bill, the subordinate and Divisional Forest Officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked. When the bill is on a running account, it should be compared with the previous bill. The memorandum of payments should then be made up, any records which should be made on account of the work or supply or on other accounts being shown there in. The bill will then be passed, after check of all calculations etc by the competent authority who should record a formal pay order specifying both in words and figures, only the net amount payable, though the payee should be required to acknowledge in his acquaintance the gross amount payable inclusive of the recoveries made from the bill.

When a bill is prepared for work or supplies measured, a remark to the effect 'Bill submitted to the .....on .....should be endorsed on the abstract of measurements. The officer who signs the pay order should immediately on signing it cross out every page containing the detailed measurements of the work or supplies paid for by a diagonal, 'red ink' line. The officer who actually disburses the amount should enter the number and date of the voucher of payment with the remarks paid by Voucher No.....on abstract of measurements.

*Note: - The documents on which payment is made should invariably show in the space provided for the purpose, the number and page of the measurement book in which the detailed measurements are recorded and the date on which the measurement was made.*

Payments for work done or supplies made in a running account should be ordinarily made monthly. Both the 'quantities' and 'amount' of each distinct item of work or supply should be shown separately in the bill. It should be observed that the voucher provides for recording the total quantity and value of work done up to date, the work done to the end of the last bill and since then.

Such payments should be treated as payments on account, subject to adjustment in the final bill, when the running account is to be closed for other reasons. When a final payment is made on a running account, the payee, if he is able to write, should add in his own handwriting that the payment is 'in full settlement of all demands'. If the payee is illiterate, or is unable to write beyond signing his name, the officer making the payments should fill in these words.

A separate running account is maintained in respect of each contract. Transactions relating to two or more separate contracts should not be brought on to the same running account.

**173. (B) Purchase of goods without quotation (Rule 145 of GFR 2005)**

Purchase of goods up to the value of Rs.15,000 (Rupees fifteen thousand) only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

"I, ..... , am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."

**173. (C) Purchase of goods by purchase committee (Rule 146 of GFR 2005)**

Purchase of goods costing above Rs.15,000 (Rupees Fifteen Thousand) only and upto to Rs.1,00,000 (Rupees One Lakh) only on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the Head of the Department. The committee will survey the market to ascertain the reasonableness of rate, quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under:-

"Certified that we ....., members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question."

**174. Accounts of receipts issue & balances of Govt. materials at the site of work**

In the case of works executed departmentally, Govt. itself obtains the requisite materials and labour. The required materials may be obtained from stores or by purchase or transfer from other works at which there may be a surplus and so on. The materials brought on to the site of work will be in the custody of the officer in charge of the work and will be issued for the work as required. In order to watch the proper receipt issue and balance of materials in the interest of Govt., it is important that a simple and concurrent account should be kept of each item of materials as it is received and issued for the work, For this purpose an account in **form no 39** is prescribed.

All Govt. materials brought on to the site of work for use on that work, whether purchase or from stock or by transfer from another work etc., should immediately be entered on the receipt side of the account with a brief reference to the measurement book or other record. As the 'materials at site' are issued for use of the work, they should be

duly entered on the day of issue on the issue side. The account should be balanced monthly and also whenever there is a transfer of charge or whenever a verification of materials is required to be made.

**175. Verification of unused balance of materials at the site of works**

The unused balance of materials at the site of work should be verified at least once a year or on completion of the work whichever is earlier by the Range officer. Whenever this verification is made, a report of the verification should be made to the Divisional Forest Officer in **form No 39** by noting there- in the actual verified balances and signing the certificate of verification. The report should indicate also the action taken or proposed to be taken (1) to adjust the discrepancies and (2) if the work has been completed, to dispose of the surplus balances.

Discrepancies may be due to differences between the actual receipts or issues with those entered in the accounts arising from errors in measurements or in posting the accounts or from losses of materials due to carelessness, neglect or fraud on the part of the subordinates. They should be carefully investigated into and adjusted as follows:-

- 2) Shortage and losses for which any subordinate is held responsible should be adjusted by prompt recovery under the order of the D.F.O, the amount being credited to the work. Pending recovery, such amount should be debited to 'Advances recoverable' by credit to the work. The question of other disciplinary action should be separately examined.
- 3) Other actual losses, which are irrecoverable, should be written off 'The Materials at site' account under the sanction of the competent authority, no further adjustment in accounts being required.
- 4) Materials found in excess should be brought on to 'The materials at site' account. **Form no 39** under "Receipts" with the remark "Materials found in excess on verification".

A similar verification of unused balances of materials must be made on the completion of work, but on or before the completion of the work, when no more materials are required for use in construction. Steps should first be taken to dispose of all surplus materials either by transfer to other works in progress or to store. The value of such materials should be credited to the work concerned and debited to the work for which they are transferred. The manner of disposal of surplus materials should be recorded in 'The materials at site account'.

The unused materials at the site of a work should also be verified whenever the officer or subordinate in direct charge of the work is transferred before its accounts are closed, by the relieving officer in company with the relieved officer and report described above should be prepared and submitted to the Divisional Forest Officer.

The accounts of 'Materials at site' prescribed in the above section are not intended to include stores which are watched through registers in form no 22.

**176. Inter-Divisional adjustment not allowed**

All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred without reference to its origin or object, and no inter-divisional adjustments are allowed.

**177. Treatment of revenue paid into the Treasury / Bank**

As an exception to above rule revenue paid into the Treasury by purchasers or lessees or remitted by Forest Officers in the form of private cheques received in payment of forest revenue, shall be credited to the Division of origin. For this purpose the concerned Treasury officer will forward a receipt for each remittance to the Divisional Forest Officer of the division to which it relates who will adjust the amount to the proper head of revenue in his accounts.

Inter divisional adjustments of expenditure are allowed in the case of advances taken from Divisional Forest Officers by the Principal Chief Conservator of Forests and Circle Heads on tour or by D.F.O when away from their division and in all other cases when the advance cannot be directly accounted for by the disbursing officer.

**178. Prompt payment of moneys received into the public account -Departmental receipts not to be utilized for expenditure except as provided**

Article 154 has been broadly described the procedure to be adopted for deposit of receipts in to bank. However, the revenue appropriated for immediate expenditure, such revenue shall be recouped from the next drawal of cash from the bank and deposited so that the revenue receipt and expenditure shall not be merged and stay apart.

**179. Drawal of money by Cheques -Rules**

The general Rules relating to claims for withdrawal and manner of payment have been described in Part-III of the CGA(R&P) Rules, 1983. These instructions may strictly be followed. Officers empowered to draw cheque against drawing account may make payments either in cash or by cheque. Cheque should be used as far as possible for large payments.

**180. Procedure for dealing with time expired cheques**

Should the currency of a cheque expire owing to its not being presented at the Treasury for payment within 3 months after the month of issue it may be received back by the drawer who should then cancel it and draw a new cheque in lieu of it. The fact of the cancellation and the number and date of the new cheque should be recorded on the

counter foil of the old cheque and the number and date of the old cheque that is cancelled should be entered on the counter foil of the new one. The amount of the cancelled cheque should be accounted for on the credit side as a 'cancelled cheque' being treated as a voucher. Simultaneously the fresh Cheque should be entered on the debit side as a 'forest remittance' the number and date of the cancelled cheque in lieu of which it is drawn being quoted in the entry as provided for in article 262 of the Account Code Vol III.

**181. Procedure for dealing with cancelled cheques**

The cancellation of a cheque should be recorded on the counter foil of the cheque. If the cheque is not in the drawers possession he should promptly advise the Treasury officer to stop payment of the cheques and on ascertaining that payment has been stopped, he should enter details in the cashbook required under article 262 of the account code Vol III. A cheque remaining unpaid for any cause for 3 months from the date of issue should be cancelled.

**182. Procedure for dealing with lost cheques**

When a disbursing officer receives a report that a cheque drawn by him has been lost he should at once report the fact to the Treasury officer and request him to stop payment of the cheque, if it has not already been paid. The Treasury officer should at once search through the lists of cheques paid and if he finds that the cheque has not been cashed, take steps to stop payment, and sends a certificate to that effect to the disbursing officer concerned. On receipt of the certificate duly signed by the Treasury officer, the disbursing officer will enter in his account the amount of it on the creditor side a cancelled cheque the Treasury certificate of non payment being regarded as a voucher.

**183. List of Cheques**

A monthly register of cheques drawn from all treasuries will be maintained in **form no 40**, a copy of which will be sent to the Treasury officer for verification and countersignature at the closure of each month. The Treasury officer will return the counter signed list to the Divisional Forest Officer who after completing the register will forward the form to the Director Accounts & Budget, A & N Administration, Port Blair.

**184. Advance to Contractors**

Divisional Forest Officers may sanction advances to contractors only in exceptional cases, when no other arrangements can be made for carrying on the work and it is provided in the contract. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cashbook as "works advance" and will be supported by the payees receipt. All entries of advances recoverable on either side of the cashbook must be made in red ink.



As a rule, a second advance should not be paid to any contractor until at least 75% of the advance granted previously has been recovered from him by work done. The officer concerned will be held personally responsible to make good such advances granted by him as may become irrecoverable.

**185. Recoveries, to be adjusted in the Cashbook**

When an advance is recovered (Wholly or Partially) from a contractor either by work done or in cash, the amount recovered will be credited in the cashbook under 'works advance' and the number and dates of items in which the advances so recovered were originally charged will be quoted in the entry on the Debtor side. If the recovery is the value of work done, such value will be charged per contra to the appropriate budget sub head in the Cash Book, and the charge will be supported by a voucher detailing the work done and the rates. When final payment, in whole or in part, is made by adjustment of advances, the fact must be stated on the voucher for final payment.

**186. Responsibility for Advance**

The responsibility for repayment of advances rests primarily with the disbursers but the Divisional Forest Officer is responsible for the recovery of all advances made to his subordinates.

**187. Contractors and Disbursers Ledger**

A bound ledger in form F.A 4 Accountant code Vol III (Form no. 41) will be maintained by the Divisional Forest Officer for all accounts with contractors and Disbursers. On the Debtor side will be entered all payments made to them and on the Creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

**188. Posting in Ledger**

Only one account is opened with each disburser. In the case of a contractor, a fresh account is opened wherever a first advance is made to him for a separate work. Each item charged in the cash Book under 'works advance' is posted in the ledger and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred is set off against the amount due from the contractor or Disburser as shown in his account in the ledger.

**189. Ledger account to be balanced and signed**

The account of each contractor and disburser for any month in which any transaction has taken place should be balanced and initialed by the Divisional Forest Officer on the day on which the monthly accounts are dispatched to the DAB, Port Blair.

**190. Numbers to be given to ledger Accounts**

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 bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in a continuous sequence until a new ledger is opened when a fresh series of numbers should be commenced, old accounts brought forward being given new numbers.

**191. Forms to be rendered to the Circle Head**

Three days after the monthly accounts are sent to the DAB Port Blair, each Divisional Forest Officer will submit to the Circle Head the following returns: -

- 1) Monthly returns and accounts of timber and other produce (form 8, 9 & 10,15,16,17,18,19,21)
- 2) Monthly statement of out standings of revenue
- 3) Statement expenditure on Sanctioned works (Form No. 42)
- 4) Statement of expenditure under conservancy and work.

**192. Records of Monthly Revenue and Expenditure**

A register (**form no. 44**) showing the monthly revenue and expenditure under each range and for the Divisional Office will be maintained by the Divisional Forest Officer.

## 'C'- OTHER ACCOUNTS

**193. Cashbook of subordinate officers**

Officer in charge of Ranges who are authorized to receive and disburse money will keep their accounts in a bound cashbook in **form no 36** .Detailed instructions regarding the maintenance of the cashbook contained in section 130 should be carefully followed.

A copy will be kept in the same form on a separate sheet on which duplicate entries of all transactions will be made at the same time as they are made in the bound cashbook. Range officers will also maintain register of sanctions (**form no 37**).

**194. Returns to be submitted monthly**

On such date as the Divisional Forest Officer may prescribe, the Range Officers should close their cashbooks and send to the Divisional Forest Officer the separate sheets, retaining the bound copy only. The cash sheets should be accompanied by all the necessary vouchers as proscribed and should show the cash balance in hand at the end of the month, which should be personally counted by the officer closing the cashbook and compared by him with the entries in the cashbook and the cash sheet. The fact should be certified at the foot of the latter return in the following forms:

*I hereby certify that I have personally counted my cash balance on this day and found it to agree with the balance as shown in the cashbook and in this return. The entries in the cashbook and in the return have also been compared by me through out and found to agree.*

The cash sheet should also be accompanied by all the necessary timber and stock return of the month.

The livestock returns should be submitted by the officer in charge of the range in which the animals are working in such manner as may be prescribed from time to time.

**195. Objections statements**

Any items objected to by the Divisional Forest Officer should be entered in a statement which should be forwarded to the Range Officer concerned in duplicate for necessary action.

**196. Applications for advance**

On the last day of each month, Range Officers will submit an application to the Divisional Forest Officer direct in an F. A. Voucher for the advance required for works during the ensuing month, and for pay due to establishment for past month with the following particulars.

Probable requirement of month.....  
Deduct.....  
Cash balance in hand on .....  
Balance required for which Cheque solicited.....

This application shall be accompanied by completed muster rolls and the pay bills and T.A Bills of establishment etc which shall be checked by the Divisional Forest Officer and returned to the Range Officer on or before the 5<sup>th</sup> day of the following month:

When the Divisional Forest Officer is in camp it is advisable that these bills be checked in his camp office.

**197. Inspection of Depots by Range Officers**

Range officers must inspect all forest and Road, central and export depots in their range, in a period of not more than six months being allowed to intervene between two consecutive inspections. During such inspection, the stock of timber physically present in the depots should be taken and compared with the stock as per the registers. The model list of questions given in **Appendix (XXII)** will be adopted for drawing up the inspection notes and it should be accompanied by a certificate that the range officer has satisfied himself that the stock on the date of inspection was correct and agreed with the registers.

**198. Inspection of Range Offices**

At intervals not exceeding one year, the Divisional Forest Officer will personally inspect the office of each range in his division. A list of question for the Range Office inspection is given in **Appendix - (XXI)**. The division should forward a copy of the inspection note to the Conservator of Forests stating whether the inspection revealed any serious account or office irregularities.

**199. Inspection of Forest and Sale Depots**

The Circle Head concerned shall, in the beginning of each financial year, draw up a programme for inspection of various forest and sale depots. in his circle by an officer of rank not lower than that of Assistant Conservator of Forest. During inspection, the inspecting officer should take stock of timber and other forest produce on hand and compare them with the stock of timber and other forest produce shown in the register. The Inspecting officer is expected to see that the depot is properly managed and that all accounts returns and correspondence are in good order. The model list of question for the inspection of forest and sale depots given in **Appendix-XXII** will be used to draw up the inspection notes which should be accompanied by a certificate that the inspecting officer has satisfied himself that the stock on the date of inspection was correct and agreed with the registers.

**200. Inspection of Divisional Forest Offices**

Each Divisional Forest Office should be inspected by the Circle Head, at intervals not exceeding 12 months and the inspection notes drawn up as per details given in **Appendix- XXIII**. The results of theses inspections should be communicated to the Divisional Forest Officers. Matters of special interest or importance should be reported to the Chief Conservation of Forests.

## APPENDIX-1

1. PCCF, ANI & Secy. (E&F) - Principal Chief Conservator of Forests, A&N Islands & Secretary (Environment & Forests)
2. PCCF (WL & Bio) & CWLW - Principal Chief Conservator of Forests (Wildlife) & Chief Wildlife Warden
3. Addl. PCCF (A&V) - Additional Principal Chief Conservator of Forests (Administration & Vigilance)
4. Addl. PCCF (P&D) - Additional Principal Chief Conservator of Forests (Planning & Development)
5. CCF (STC) - Chief Conservator of Forests (Southern Territorial Circle)
6. CCF (NTC) - Chief Conservator of Forests (Northern Territorial Circle)
7. CCF (CZ&FC) - Chief Conservator of Forests (Coastal Zone & Forest Conservation)
8. CCF (RS&WP) - Chief Conservator of Forests (Research & Working Plan)
9. CCF (WL & Eco-tourism, Bio-diversity) - Chief Conservator of Forests (Biodiversity, Eco-Tourism & Wildlife)
10. CF (HQ) - Conservator of Forests (Headquarters)
11. CF (WL) - Conservator of Forests (Wildlife)
12. DCF (P&M) - Deputy Conservator of Forests (Planning & Monitoring)
13. DFO (SA) - Divisional Forest Officer (South Andaman)
14. DFO (BT) - Divisional Forest Officer (Baratang)
15. DFO (MA) - Divisional Forest Officer (Middle Andaman)
16. DFO (MB) - Divisional Forest Officer (Mayabunder)
17. DFO (DP) - Divisional Forest Officer (Diglipur)
18. DFO (LA) - Divisional Forest Officer (Little Andaman)
19. DCF (MD) - Deputy Conservator of Forests (Mill Division)
20. DFO (ND) - Divisional Forest Officer (Nicobar Division)
21. DCF (WL-I) - Deputy Conservator of Forests (Wildlife-I)
22. DFO (WL), MB - Divisional Forest Officer (Wildlife), Mayabunder
23. DFO (HL) - Divisional Forest Officer (Havelock)
24. SVO - Senior Veterinary Officer
25. DCF (WP) - Deputy Conservator of Forests (Working Plan)
26. DCF(S) - Deputy Conservator of Forests (Silviculture)
27. DFO (FE&P) - Divisional Forest Officer (Forest Extension & Publicity Division)
28. Director (FTS) - Director (Forest Training School)
29. SAO - Senior Accounts Officer
30. LA - Legal Assistant
31. Dy.Dir, CTBP - Deputy Director, Chidiyatapu Biological Park,
32. ACF (DD), Kol - Asst. Conservator of Forests (Depot Division), Kolkata
33. SPS - Senior Private Secretary
34. FR (Chennai) - Forest Ranger (Chennai)

**APPENDIX - II**

**DIVISION-WISE AREA STATEMENT**

**I. SOUTH ANDAMAN FOREST DIVISION**

1.	Total Geographical Area	:	166500 ha
2.	Total Forest Area (excluding Mangroves)	:	131994 ha – (79.28% of geographical area)
I.	Reserved Forest Area	:	130375 ha.
a)	Wildlife Sanctuary*	:	2811 ha (land area)
b)	National Parks *	:	10803 ha (land area)
c)	Tribal Reserve *	:	53204 ha
II.	Protected Forest Area	:	1619 ha
III.	Mangrove Forest Area	:	11782 ha

*\* These areas have been notified with in Reserved Forest Area.*

**Legal Notifications of Forests /Protected areas of South Andaman Division.**

1	<i>Notification No. IFA/29(1)/2 dated 29<sup>th</sup> March, 1957. Declaration of protected area in S/Andaman</i>
2	<i>Notification No.ANPATR/3(1)/1 dt. 2.4.1957 Declaration of Reserved Areas for Aboriginal Tribes</i>
3	<i>Notification No. 59/G/635 dated 17<sup>th</sup> April 1963 Declaration of Reserved Forests</i>
4	<i>Notification No. 9/66/Tim/18-A dated 23<sup>rd</sup> January 1966 Declaration of Reserved Trees</i>
5	<i>Notification No. 7/73/WP/G/1-Vol.II dated 27.1.1973. Intention to constitute reserved forests</i>
6	<i>Declaration of Notification dated 27.1.73 absolute.</i>
7	<i>Notification No.65/73 F.No. 81-14/72-J.I dt. 24<sup>th</sup> May 1973 Amendment to tribal area notification</i>
8	<i>Notification No.107/7/F.No.40.243/78.TW dated 19<sup>th</sup> July 79 Declaration of areas in M/A and S/A as reserved areas</i>
9	<i>Notification No. 275/83/EL/G-118/Vol.I dated 3/5/1983 declaring Loha Barrack as sanctuary</i>
10	<i>Notification No. 393/84 No. CF/HQ/2/G/5(A) 569 dated declaration of reserved forests in S/Andaman</i>

11	<i>Notification No. 393(A)/84 No. CF/HQ/2/G/5(A)570 dated 12.1.84 Declaration of protected forests</i>
12	<i>Notification No..1-324/82-TW dt.9.4.84 Amendment to tribal area</i>
13	<i>Notification No. 97(D)/96-F No. CWLW/WL/31/1219 dated 28<sup>th</sup> Nov. 1996 Declaration of National Parks</i>
14	<i>Notification No CWLW/WL/31/705 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
15	<i>Notification No CWLW/WL/31/706 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
16	<i>Notification No. 192/99 F.No. CWLW/WL/61 dated 18.10.99 declaration of Mahatma Gandhi Marine National Park</i>
17	<i>Notification No. F.16 (G-1)/18/Vol.II/971 dated 31<sup>st</sup> Oct. 2002 notifying divisional boundary of six territorial divisions.</i>

## **II. BARATANG FOREST DIVISION**

1.	Total Geographical Area	:	37771 ha
2.	Total Forest Area	:	36331 ha - (93.50 % of geographical area)
I.	Reserved Forest Area	:	36331 ha
a)	Wildlife Sanctuary*	:	1842 ha (land area)
b)	National Parks	:	Nil
c)	Tribal Reserve*	:	1284 ha
II.	Protected Forest Area	:	Nil

\* These areas have been notified with in Reserved Forest Area.

### **Legal Notifications of Forests /Protected areas of Baratang Forest Division.**

1	<b><u>Notification No. 59/G/635 of 1962 dated 17<sup>th</sup> April, 1963 Declaring Islands and area as Reserved Forest in Andaman group of Islands</u></b>
2	<b><u>Order No. PC/VI-Plan/79-80(AP)/302 dated 2<sup>nd</sup> Nov., 1979 ordering creation of new forest Territorial Division in Baratang</u></b>
3	<b><u>Notification No. F.16 (G-1)/18/Vol.II/971 dated 31<sup>st</sup> Oct., 2002 notifying divisional boundary of seven territorial divisions</u></b>
4.	<i>Notification No CWLW/WL/31/705 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
5.	<i>Notification No CWLW/WL/31/706 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>

### **III. MIDDLE ANDAMAN FOREST DIVISION**

1.	Total Geographical Area	:	96500 ha.
2.	Total Forest Area	:	85712 ha. (88.82% of geographical area)
I.	Reserved Forest Area	:	85712 ha.
a)	Wildlife Sanctuary*	:	1820 ha (land area)
b)	National Parks*	:	91 ha (land area)
c)	Tribal Reserve*	:	30189.50 ha
II.	Protected Forest Area	:	NIL
III	Mangrove Areas	:	13533 ha.

\* These areas have been notified with in Reserved Forest Area.

#### **Legal Notifications of Forests /Protected areas of Middle Andaman Division.**

1	<i>Notification No. 59/G/635 dated 17<sup>th</sup> April 1963 Declaration of Reserved Forests</i>
2	<i>Notification No. 115/47-5/60-DH dated 8<sup>th</sup> Sept 1963 Declaration of Protected Forests</i>
3	<i>Notification No. 9/66/Tim/18-A dated 23<sup>rd</sup> January 1966 Declaration of Reserved Trees</i>
4	<i>Notification No. 95/72/81-15/72-J dated 28<sup>th</sup> June, 1972 Amendment to Tribal reserve notification.</i>
5	<i>Notification No. WP/2/G-1(M) 327 dated 12<sup>th</sup> July, 1977 declaring area under Reserved Forests.</i>
6	<i>Notification No.107/7/F.No.40.243/78.TW dated 19<sup>th</sup> July 79 Declaration of areas in M/A and S/A as reserved areas</i>
7	<i>Notification No. 104/F.No. 1-582/91-TW dated 10<sup>th</sup> Sept. 1991 Amendment in Tribal Reserve area</i>
8	<i>Notification No. 62/97/F.No. CWLW/WL/31/130 dated 24<sup>th</sup> April, 1996 Declaration of Cuthbert Bay as Wildlife Sanctuary</i>
9	<i>Notification No. 97(D)/96-F No. CWLW/WL/31/1219 dated 28<sup>th</sup> Nov. 1996 Declaration of National Parks</i>
10	<i>Notification No CWLW/WL/31/705 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
11	<i>Notification No CWLW/WL/31/706 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
12	<i>Notification No. F.16 (G-1)/18/Vol.II/971 dated 31<sup>st</sup> Oct. 2002 notifying divisional boundary of six territorial divisions</i>



13	159/2004/F.No. 1-752-TW (PF) dated 15.9.2004, Declaration of Tribal Reserve Area
14	Notification no 13/2008/F.No F S 14-2/513/dated 30 <sup>th</sup> January 2008 notifying Forest Area in North & Middle Andaman as Reserve Forests

#### **IV. MAYABANDER FOREST DIVISION**

- |      |                         |   |   |
|------|-------------------------|---|---|
| 1.   | Total Geographical Area | : | 99000 ha                                  |
| 2.   | Total Forest Area       | : | 92898 ha<br>(79.28% of geographical area) |
| I.   | Reserved Forest Area    | : | 92898 ha.                                 |
| a)   | Wildlife Sanctuary*     | : | 17228 ha                                  |
| b)   | National Parks *        | : | 10803 ha (land area)                      |
| c)   | Tribal Reserve *        | : | 2919 ha                                   |
| II.  | Protected Forest Area   | : | NIL                                       |
| III. | Mangrove Forest Area    | : | 12726.00 ha                               |

41. These areas have been notified with in Reserved Forest Area.

*Note: Total Forest area (I + II) inclusive of Mangrove = 92898.00 ha.*

#### **Legal Notifications of Forests /Protected areas of Mayabunder Division.**

1	Notification No.ANPATR/3(1)/1 dt. 2.4.1957 Declaration of Reserved Areas for Aboriginal Tribes
2	Notification No. 59/G/635 dated 17 <sup>th</sup> April 1963 Declaration of Reserved Forests
3	Notification No. 115/47-5/60-DH dated 8 <sup>th</sup> Sept 1963 Declaration of Protected Forests.
4	Notification No. 9/66/Tim/18-A dated 23 <sup>rd</sup> January 1966 Declaration of Reserved Trees
5	Notification No. WP/2/G-1(M) 327 dated 12 <sup>th</sup> July, 1977 declaring area under Reserved Forests.
6	Notification No.107/7/F.No.40.243/78.TW dated 19 <sup>th</sup> July 79 Declaration of areas in M/A and S/A as reserved areas
7	Notification No CWLW/WL/31/705 dated 29 <sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries
8	Notification No CWLW/WL/31/706 dated 29 <sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries
9	Notification No. F.16 (G-1)/18/Vol.II/971 dated 31 <sup>st</sup> Oct. 2002 notifying divisional boundary of six territorial divisions.

**V. DIGLIPUR FOREST DIVISION1.**

1.	Total Geographical Area	:	123800 ha
2.	Total Forest Area	:	104612 ha (84.50 % of geographical area)
I.	Reserved Forest Area	:	104612 ha
a)	Wildlife Sanctuary*	:	7909 ha
b)	National Parks *	:	3261 ha
c)	Tribal Reserve *	:	NIL
II.	Protected Forest Area	:	NIL
III.	Mangrove Forest Area	:	13162 ha

42. These areas have been notified with in Reserved Forest Area.

**Legal Notifications of Forests /Protected areas of Diglipur Division.**

1	<i>Notification No. 115/47-5/60-DH dated 8<sup>th</sup> Sept 1963 Declaration of Protected Forests.</i>
2	<i>Notification No. 9/66/Tim/18-A dated 23<sup>rd</sup> January 1966 Declaration of Reserved Trees</i>
3	<i>Notification No. WP/2/G-1(M) 327 dated 12<sup>th</sup> July, 1977 declaring area under Reserved Forests.</i>
4	<i>Notification No. CWLW/WL/31/1219 dated 28.11.96 declaring Saddle Peak National Park.</i>
5	<i>Notification No CWLW/WL/31/705 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
6	<i>Notification No CWLW/WL/31/706 dated 29<sup>th</sup> August 1997 Declaration of Wildlife Sanctuaries</i>
7	<i>Notification No. F.16 (G-1)/18/Vol.II/971 dated 31<sup>st</sup> Oct. 2002 notifying divisional boundary of six territorial divisions.</i>

43. **Rules framed under various sections of IFA, 1927**

1	<i>Notification No. 13/87 No.F(T/27/25 dated 24.4.1987 Rules for “Protected Forest” in the Andaman &amp; Nicobar Islands.</i>
2	<i>Notification No.F.No.11/27(PT) dated 14.6.1988 Amendment Rules for“ Protected Forest” in the Andaman &amp; Nicobar Islands.</i>
3	<i>Notification No.,F.No.F(T)/12/227 dated 20.2.2003 to order the revision of royalty rates in respect of Minor Forest Produce.</i>
4	<i>Notification No.7/65/TIM/Vol.V modified upto August 1993dated .... Andaman &amp; Nicobar Islands Forest Produce Transit Rules</i>

5	<i>Notification No.10/66/Tim/18-A Vol.1(J) dated 28.1.1966 – Prohibition of quarrying of stone, burning of lime or charcoal and breaking up or clearing for cultivation, for building, of any land in any such forest.</i>
6	<i>Notification No.3/71/F/Tim/18-A/67 dated 24.11.1971- Rules to regulate the grant of permits and lease for quarrying rocks and minerals (including stones and all products of mines or quarries of surface soil, sand and clay in the forests which have been declared as Reserved Forests in Andaman Islands under Section 20 of the IFA,1927</i>
7	<i>Notification No.S.O114(E) dated 19.2.1991 – Declaration of Coastal Stretches as Coastal Regulation Zone (CRZ )and imposing restrictions on industries, operations and processes in the CRZ was published vide S.O. No.944 (E) dated 15.12.1990.</i>
8	<i>Notification No.S.O 114(E) dated 19.2.1991 (as amended upto 25.01.2005)- Inviting objections against the declaration of Coastal Stretches as Coastal Regulation Zone (CRZ) and imposing restrictions on industries, operations and process in the CRZ was published vide S.O. No.944(E) dated 15.12.1990</i>
9	<i>Notification No. 11/77/F.No.5-1/72-Cev.II. dated 22.1.1977 – Andaman &amp; Nicobar Islands Fisheries Regulation 1938(1 of 1938) – appoints the officers to the “Fishery Officer” for the purpose of the said Regulation CCF,ANI and all Officers of the F/Department of an above the rank of Forest Guards DC ANI District and all officers of Revenue Department of an above the rank of Tahsildar. Harbour Master, ANI and all officers of and above the rank of First Class Masters and Chief Officers of Inter Island Vessels Director of Fisheries, ANI and all officers of the Fisheries Department of and above the rank of Fisheries Inspector.</i>
10	<i>Notification No.3-42/99-F.E.II(Vol.II) dated 6.1.1984- Appointment of Estate Officer sunder the Public Premises (Eviction of Unauthorized Occupants Act, 1971</i>

#### **VI. LITTLE ANDAMAN FOREST DIVISON**

1. Total Geographical Area	:	73799 ha.
2. Total Forest Area:	:	70365ha (95% of geographical area)
I. Reserved Forest	:	70365 ha (95% of geographical area)
II. Tribal Reserve Area	:	50323 ha (68 % of geographical area)
III Sanctuary	:	199 ha.

**Legal Notifications of Forests /Protected areas of LITTLE ANDAMAN Division.**

1	<i>Notification No. ANPATR/3(1)/1 dt02/04/1957 declaring Reserve Area.</i>
2	<i>Notification No. 59/G/635 dt. 17/04/1963 constituting Reserved Forests.</i>
3	<i>Notification No. 62/72/F.No.81-9/71-J(1)dt.20/04/1972 for the area between longitude 92° 28 ' &amp; 92° 35 ' East &amp; latitude 10° 34 ' &amp; 10° 44 ' North under A &amp; N Islands( Protection of Aboriginal Tribes) Regulation, 19569 Regulation 3 of 1956)</i>
4	<i>Notification No. 108/77/f.No./222/76-J-I dt.27/05/1977 for the area between latitude 10° 44 ' &amp; 10° 45 ' 30 " North under A &amp; N Islands( Protection of Aboriginal Tribes) Regulation, 19569 Regulation 3 of 1956)</i>
5	<i>Notification No CWLW/WL/31/706 dated 29<sup>th</sup> August 1998 Declaration of Wildlife Sanctuaries/N.P.</i>

**VII. NICOBAR FOREST DIVISION**

1. Total Geographical Area	:	184100ha
2. Total Forest Area	:	154200ha (84.00% of geographical area)
I. Reserved Forest	:	NIL
II. Protected Forest	:	154200 ha (84.00% of geographical area)
III. Tribal Reserve Area	:	175500 ha. (95.00 % of geographical area)
IV. Wild Life Protected Area	:	55530 ha. (30% of geographical area)

**Legal Notifications of Forests /Protected areas of NICOBAR Division.**

1	<i>Notification No. declaring Protected Forest.</i>
2	<i>Notification No. constituting Tribal Reserve.</i>
3	<i>Notification No. under section 4 of Indian Forest Act</i>
4	<i>Notification No. regarding Wildlife Sanctuaries</i>
5	<i>Notification No 97(B)/96/FNo.CWLW/WL/31/1188 dt 22/11/1996 constituting Campbell Bay National Park.</i>
6	<i>Notification No 97I/96/Fno.CWLW/WL/31/1218 dt 28/11/1996 constituting Galathea National Park.</i>

### **VIII. HAVELOCK FOREST DIVISON**

1. Total Geographical Area	:	31278ha	
2. Total Forest Area	:	28229ha	(90.25% of geographical area)
I. Reserved Forest	:	28229ha.	(90.25% of geographical area)
II. Protected Forest	:	Nil	
III National Park	:	106 ha	
IV. Wild Life Sanctuary	:	13115 ha	(41.93% of geographical area)

#### **Legal Notifications of Forests /Protected areas of Havelock Division.**

1	<i>Notification No. 59/G/635 of 1962 dated 17<sup>th</sup> April, 1963 Declaring Islands and area as Reserved Forest in Andaman group of Islands</i>
2	<i><u>Notification No CWLW/WL/96/1102 dt.12.11.96 declaring intention to constitute Rani Jhansi Marine National Park</u></i>
3	<i>Notification No CWLW/WL/31/706 dt.29.08.97 constituting East or English,Sir Huge Island sanctuary.</i>
4	<i>Notification No 165/2007/No.F 16.(G-1)/18 Vol II/264 dated 23<sup>rd</sup> July 2007notifying the bifurcation of Baratang Division inti Baratang and Havelock Division</i>

**APPENDIX –III****THE DETAILS OF SANCTIONED STRENGTH OF THE EMPLOYEES IN THE INDUSTRIAL ESTABLISHMENT AS ON 01.04.2009**

1.	Armature Winder cum battery charger	1
2.	Tractor Driver	3
3.	Head Carpenter	2
4.	Mason	12
5.	Head Boat Builder	1
6.	Asst. Line Man	3
7.	Carpenter	40
8.	Switch Board Attendant	2
9.	Engine Driver-cum Switch Board Attendant	3
10.	Boiler Serang	2
11.	Black Smith cum Copper Smith	4
12.	Welder	2
13.	Lathman	6
14.	Fitter	17
15.	Diesel Fitter	2
16.	Sawyer	24
17.	Artificer	1
18.	Electrician	4
19.	Asst. Saw Filer	1
20.	Crane Driver	7
21.	Mechanic	3
22.	Turner	2
23.	Truck Cleaner	6
24.	Molder	1
25.	Head Worker 'A' Grade	8
26.	Head Worker 'B' Grade	43
27.	Head Worker 'C' Grade	28
28.	Cleaner	1
29.	Asst. Carpenter	56
30.	Asst. Mason	3
31.	Tractor Cleaner	10
32.	Asst. Tractor Driver	3
33.	Asst. Blacksmith	6

34.	Gardner	1
35.	Mahout	70
36.	Feller-cum-Logger	89
37.	Weigh man	2
38.	Oilman	3
39.	Pondman	1
40.	Raftman	126
41.	Gate Keeper	1
42.	Grinder	19
43.	Asst. Wireman	8
44.	Asst. Welder	4
45.	Engine Driver	2
46.	Oiler	14
47.	Ropeman	1
48.	Asst. Ropeman	1
49.	Fireman	8
50.	Boiler Tendal	5
51.	Winch Driver	5
52.	Asst. Beltman	2
53.	Beltman	2
54.	Hammerman	4
55.	Asst. Moulder	1
56.	Asst. Fitter	17
57.	Setter	4
58.	Tallyman	18
59.	Timber Recorder	11
60.	Croberman	4
61.	Dogger	6
62.	Grader	6
63.	Asst. Sawyer	38
64.	Mazdoor	2454
65.	Temporary Status Mazdoor	12

**Abstract**

Skilled workers	-	780
Regular Mazdoors	-	2454
Temporary Status Mazdoors	-	12
<b>Total</b>	-	<b>3246</b>

**APPENDIX – IV**

**Andaman and Nicobar Administration  
Secretariat**

**Port Blair, dated the 19th November, 2008**

**ORDER NO 4196**

In supersession of all previous orders and in exercise of powers vested in him under Rule 13(3) of the Delegation of Financial Powers Rules 1978 read with Ministry of Home Affairs letter No.11011/38/80-Finance-II dated 06.09.1980, the Lt. Governor (Administrator), Andaman and Nicobar Islands has been pleased to re-delegate the financial powers to the Heads of Department and Heads of Office as per the Annexure attached to this order subject to the conditions specified in Col. 5 of the statement and the provisions contained the Delegation of Financial Powers Rules 1978, General Financial Rules and availability of funds in the sanctioned budget grant.

These powers will be exercised subject to further conditions that all proposals before their submission to the Heads of Department for sanction should be examined by the Accounts Officer where the said post is in existence. In case where the post of Accounts Officer is not available and the post of Junior Accounts Officer or Divisional Accountant / Accountant is available, such proposals should be examined by such Accounts Personnel. Where no Accounts Personnel is available, the proposal shall be examined by the concerned Branch Officer before submission of the same to the Heads of Department.

While exercising the powers general economy instructions and / or other special orders issued by the Govt. of India / Andaman and Nicobar Administration from time to time should be kept in view.

**(G.Thankachan)**  
**Sr. Accounts Officer (Fin-I)**  
**[F.No.3-4(DFP)97-FIN(Vol.II)]**

**Copy to:**

1. All Commissioner-cum-Secretaries / Administrative Secretaries of A&N Administration.
2. All Heads of Departments / Offices.
3. The Deputy Director of Audit (ANI), Port Blair.
4. The Director of Accounts and Budget, Port Blair.
5. All Pay and Accounts Officers / Sub Pay and Accounts Officers.
6. PS to Lt. Governor, Raj Niwas.
7. PS to Chief Secretary, A&N Administration.
8. PS to Secretary (Fin), A& N Administration
9. All other officers in the Secretariat.
10. All Sections in the Secretariat.

**Sr. Accounts Officer (Fin-I)**



**Annexure to Order No.4196 dated 19.11.2008**

**STATEMENT SHOWING THE FINANCIAL POWERS OF THE HEADS OF DEPARTMENTS / HEADS OF OFFICES**

a) **Applicable to all departments**

Sl.No.	Nature of powers	Financial powers delegated to Heads of departments	Financial powers delegated to heads of Offices	Remarks
1	2	3	4	5
1.	Sanction of Works	(i) Rs.50.00 lakhs. PCCF, CE (APWD), IGP, DHS, DSS and SE(Elect.), D.C(S/A), DC(C/N), DC(M&NA) and D.E.  (ii) Rs. 25.00 lakhs (all other departments)	-	The HODs shall accord Administrative approval and expenditure sanction for woks for which estimates are prepared and works executed by the PWD.
2.	Normal contract / purchase	(i) Rs. 50.00 lakhs PCCF, CE(APWD), IGP, DHS, DSS and SE(Elect.), DC(S/A), DC(C/N), DC(M&NA) and D.E  (ii) Rs. 20.00 lakhs all other departments	Rs. 1.00 lakh	-
3.	Fixture and furniture purchase, repairs and hire	Full powers. Subject to the conditions and scales as prescribed by the Govt. of India / Admn.	Rs.60,000/- PA	Air conditioners are to be installed by APWD as per prescribed scales /norms

Sl.No.	Nature of powers	Financial powers delegated to Heads of departments	Financial powers delegated to heads of Offices	Remarks
4.	Legal charges	Full powers subject to the conditions stipulated against Sl.No.9 of Annexure to Schedule V of DFPR.	-	-
5.	Printing and binding	a) Full powers where the printing is executed through the Govt. Press or after obtaining NOC from the Director Incharge of the Govt. Press.  b) upto Rs. 20,000/- PA for emergent and unforeseen petty printing & binding jobs executed locally through private agency	Full powers if executed through Govt. Press or upto Rs.1,00,000/- in the case of execution through private agencies on the basis of NOC from the Director of Govt. Press.  --	--
6.	Purchase of publications	Full Powers subject to conditions stipulated against Sl.No. 15 in annexure to Schedule V of DFPR	Full Powers subject to conditions stipulated against Sl.No.15 of annexure to Schedule V of DPR	--
7.	Purchase of Stationery stores	Full power subject to limit as at Sl.No.2	Rs.1.00 lakh per Annum	--
8.	Supply of Uniforms, badges and other articles of clothing etc and washing allowance	Full Powers Subject to the condition stipulated against Sl.No. 23 of annexure to Schedule V of DFPR.	Full Powers Subject to the condition stipulated against Sl.No.23 of annexure to Schedule V of DFPR.	--

Sl.No.	Nature of powers	Financial powers delegated to Heads of departments	Financial powers delegated to heads of Offices	Remarks
9.	Purchase of all office equipments, including Typewriter, Electronic typewriter, dedicated word processors, Intercom equipments, Calculators, Electronic Stencil Cutters, Dictaphones, Tape Recorders, Photocopiers, Copying machine, Franking machines addressographs, filings and indexing systems etc. excluding computers of all kind.	Full powers subject to monetary limit prescribed at Sl.No.2	Rs.10,000/- per month (recurring)  Rs. 20,000/- (non recurring in each case)	--
10.	Purchase of Computer	Rs. 1.00 lakh. (No lap tops will be purchased by HODs without approval of Administrative Secretary and Empowered committee on IT)	-	-
11.	Repairs, maintenance and removal of machinery / office equipments (where expenditure is not of a capital nature)	Full powers subject to limit at Sl.No.2	Full powers subject to limit at Sl.No.2	-
12.	Sanction of refund of revenue	Rs. 10,000/- in each case.	-	-

<b>Sl.No.</b>	<b>Nature of powers</b>	<b>Financial powers delegated to Heads of departments</b>	<b>Financial powers delegated to heads of Offices</b>	<b>Remarks</b>
13.	Conveyance hire	Full powers subject to condition stipulated at Sl.No.3 of Annexure to Schedule V of DFPR.	Rs. 1,000/- PA (Non recurring)	
14.	Electric, gas & Water Charges	Full Powers	Full Powers	-
15.	Freight & Demurrage / Wharfage charges	Full Powers	Full Powers	-
16.	Motor vehicle  Maintenance upkeep and repairs	Full powers (estimate beyond Rs.25,000/- to be vested by State Transport Department before awarding to Private agencies.	Full powers provided the repairs are undertaken in govt. workshop or otherwise Rs. 30,000/- in each case. (estimate beyond Rs. 10,000/- to be vetted from State Transport Department)	
17.	Municipal Rate & Taxes	Full Powers	Full Powers	
18.	Postal & Telegraph charges	Full Powers	Full Powers	
19.	Hiring of building	Subject to Sl. No. 16 of schedule V of DFPR	-	-

Sl.No.	Nature of powers	Financial powers delegated to Heads of departments	Financial powers delegated to heads of Offices	Remarks
20.	<p>a) Telephone charges</p> <p>WLL Phone</p> <p>Cell Phone</p> <p>b) Internet connection</p>	<p>Full powers subject to observance of instructions of Government of India / Administration regarding monthly limits on reimbursement of call charges.</p> <p>Monthly expenditure on the telephone call charges shall not exceed Rs.500/- as prescribed by the GOI/ Admn.</p> <p>Monthly cost shall be limited to the actual expenditure or the ceiling of Rs.1,500/- which ever is less as prescribed by the GOI/Admn.</p> <p>Full Powers</p>	<p>Full powers subject to observance of instructions of Government of India / Administration regarding monthly limits on reimbursement of call charges</p> <p>Monthly expenditure on the telephone call charges shall not exceed Rs. 500/- as prescribed by the GOI / Admn.</p> <p>Monthly cost shall be limited to the actual expenditure or the ceiling of Rs.1,500/- whichever is less as prescribed by the GOI / Admn.</p> <p>--</p>	<p>Sanction of new telephone connection will be accorded in consultation with Finance Department.</p>
21.	<p>Tents and camp furniture.</p> <p>Initial purchase</p> <p>a) Replacement</p> <p>b) Repairs</p> <p>c) Hiring of tents</p>	<p>Full powers subject to limit at No.2</p> <p>Full Powers</p> <p>Full Powers</p>	<p>--</p>	<p>--</p>

Sl.No.	Nature of powers	Financial powers delegated to Heads of departments	Financial powers delegated to heads of Offices	Remarks
22.	Disposal of obsolete surplus or unserviceable store	As prescribed under Rule 196 of GFR 2005	--	--
23.	Insurance of materials & equipments received as loan or an aid from international and other organizations.	Full powers provided that the contract and agreements under which the materials are received have been entered into by GOI.	--	--
24.	Power to declare a Gazetted Office to the head of Office under Rule 14 of the DFP Rules 1978	Full Powers	--	--
25.	Sanction of HBA to Government Servant	Full Powers	--	--
26	Sanction of Honorarium from public exchequer.	Rs. 2,500/- in each case in a financial year subject to fulfillment of the conditions prescribed in the fundamental Rules.	--	--
27.	Appointment of casual labour for departmental works connected with Horticulture / Forestry / Agriculture.	NIL	--	Approval of Administrative Secretary should be obtained.
28.	a) Bicycle purchase b) Replacement c) Repairs	Full Powers Full Powers Full Powers	Full Powers Full Powers	-- -- --

Sl.No.	Nature of powers	Financial powers delegated to Heads of departments	Financial powers delegated to heads of Offices	Remarks
29.	Sanction of medical advance	Full powers subject to provision of CS(MA) Rules	--	--
30.	Power to incurring misc. expenditure	Rs.5,000/- PA in each case (Recurring)  Rs.20,000/- in each case (non recurring)  Full powers for expenditure on light refreshment during formal interdepartmental and other meetings or conferences, expenditure in connection with foundation stone laying ceremonies and other such hospitalities subject to general instructions issued by the Finance Ministry from time to time.	--	--
31.	Contingent expenditure other than those included in Annexure to Schedule V of DFP Rules 1978	Rs. 50,000 PA in each case (Recurring)  Rs. 1.00 lakh in each case (non recurring)	Rs. 6,000/- PA in each case (recurring)  Rs. 30,000/- in each case (non recurring)	--

**b) Applicable to specific departments**

Sl.No.	Department	Nature of powers	Financial powers delegated heads of Departments	Remarks
1.	Civil Supplies	Sanction of 100% advance payment to FCI for supply of food grains.	Rs.50.00 lakhs in each case	--

Sl.No.	Department	Nature of powers	Financial powers delegated heads of Departments	Remarks
2.	Agriculture	Fixation of sale price of fruits and vegetable produced in Govt. Farm according to prevailing market rates	Full powers for Director of Agriculture for the items produced in Govt. farms	Ministry of Food and Agriculture letter No.7/3/67-HVD dated 21.10.1967
3.	Electricity	Sanction of compensation to owners of the animals which gets electrocuted by accident	Rs. 2,500/- subject to recommendation of the committee constituted for the purpose.	
4.	Police Department	Sanction of maintenance allowance to members of crew of foreign fishing vessel captured in Andaman water.	Rs.45/- per day	MHA's letter No.15041/8/9 8-ANL dated 17.08.1999.
5.	-do-	Sanction of special departmental advance for payment of maintenance allowance to members of crew of foreign fishing vessel captured in Andaman water	Rs.50,000/-	Administratio n's order No.280 dated 17.01.1998

**(G.Thankachan)**  
**Sr. Accounts Officer (Fin-I)**



**Andaman and Nicobar Administration  
Secretariat**

Port Blair, dated the 29<sup>th</sup> Jan., 2009

**ORDER NO 253**

In supersession of all previous orders and in exercise of powers vested in him under Rule 13(3) of the Delegation of Financial Powers Rules 1978 read with Ministry of Home Affairs letter No.11011/38/80-Finance-II dated 06.09.1980, the Lt. Governor (Administrator), Andaman and Nicobar Islands has been pleased to re-delegate the financial powers to the Heads of Department and Heads of Office as per the Annexure attached to this order subject to the conditions specified in Col.5 of the statement and the provisions contained in the Delegation of Financial Powers Rules 1978, General Financial Rules and availability of funds in the sanctioned budget grant.

These powers will be exercised subject to further conditions that all proposals before their submission to the Heads of Department for sanction should be examined by the Accounts Officer where the said post is in existence. In case where the post of Accounts Officer is not available and the post of Junior Accounts Officer or Divisional Accountant/Accountant is available, such proposals should be examined by such Accounts Personnel. Where no Accounts Personnel is available, the proposal shall be examined by the concerned Branch Officer before+ submission of the same to the Head of Department.

While exercising the powers general economy instructions and/or other special orders issued by the Govt. of India/Andaman and Nicobar Administration from time to time should be kept in view.

Sd/-  
(G.Thankachan)  
Sr.Accounts Officer(Fin-I)  
(F.No.3-4(DFP)97-FIN(Vol.II))

Copy to:

1. All Commissioner-cum-Secretaries/Administrative Secretaries of A & N Administration.
2. All Heads of Departments/Offices.
3. The Deputy Director of Audit(ANI), Port Blair.
4. The Director of Accounts and Budget, Port Blair.
5. All Pay and Accounts Officers/Sub Pay and Accounts Officers.
6. PS to Lt. Governor, Raj Niwas.
7. PS to Chief Secretary, A & N Administration.
8. PS to Secretary(Fin), A & N Administration.
9. The State Informatics Officer, NIC, Port Blair with the request to hoist the same in the website of A & N Administration for information of the departments.
10. All other officers in the Secretariat.
11. All Sections in the Secretariat.

Sd/-  
Sr.Accounts Officer (Fin-I)

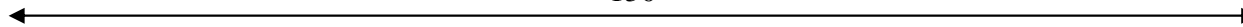


2	Normal Contract / Purchase	Rs. 1 Cr.	i) Rs. 50.00 lakh PCCF, CE(APWD), DGP/IGP, DHS, DSS and SE(Elect), DC(S/A), DC(C/N), DC(M&NA) and D.E  ii) Rs. 20.00 lakh all other departments	Rs. 1.00 lakh	--
3	i) Fixture and furniture purchase, repairs and hire	Full powers. Annexure to Schedule V of DFP Rules, 1978 as amended from time to time subject to the restrictions mentioned therein.	i) Full powers. Subject to the conditions and scales as prescribed by the Govt. of India / Admn.  <b>ii) Further amended vide Administration's Order No.3251 dated 15.10.2009, replacement of unserviceable Air Conditioners, Full Powers</b>	Rs. 60,000/- PA	Air conditioners are to be installed by the APWD as per prescribed scales / norms
4	Legal Charges	Full powers. Annexure to Schedule V of DFP Rules, 1978 as amended from time to time subject to the restrictions mentioned therein.	Full powers. Subject to the conditions stipulated against Sl.No.9 Annexure to Schedule V of DFPR.	--	--

5	Printing and binding	Full powers where printing is executed through Govt. Press or subject to obtaining NOC from Director in charge of Govt. Press.	(a) Full powers where the printing is executed through the Govt. press or after obtaining NOC from the Director incharge of the Govt. press  (b) upto Rs. 20,000/- PA for emergent and unforeseen petty printing & binding jobs is executed locally through private agency	Full powers if executed through Govt. press or upto Rs. 1,00,000/- in the case of execution through private agencies on the basis of NOC from the Director of Govt. Press.	
6	Purchase of Publications	Full powers subject to guidelines issued by the Govt. of India / Finance Department of Administration.	Full powers. Subject to conditions stipulated against Sl.No. 15 in annexure to Schedule V of DFPR	Full Powers. Subject to conditions stipulated against Sl.No. 15 of annexure to Schedule V of DFPR	
7	Purchase of Stationary stores	Full powers, subject to maximum limit as specified under item No. 2.	Full powers subject to limit as at Sl.No. 2	Rs. 1.00 lakh per annum.	
8	Supply of Uniform, badges and other articles of clothing etc and washing allowance	--	Full Powers subject to the condition stipulated against Sl.No. 23 of annexure to Schedule V of DFPR.	Full Powers Subject to the condition stipulated against Sl.No. 23 of annexure to Schedule V of DFPR.	

9	Purchase of all office equipments, including Typewriter, Electronic typewriter, Dedicated word processors, intercom equipments, calculators, Electronic Stencil cutter, Dictaphones, Tape Recorders, Photocopiers, Copying machine, Franking machines addressographs, fillings and indexing systems etc. excluding computer of all kind.	Full powers subject to maximum limit specified at Sl.No. 2.	Full Powers. Subject to monetary limit prescribed at Sl.No.2	Rs. 10,000/- per month (recurring)  Rs. 20,000/- (non-recurring in each case)	--
10	Purchase of Computers	Full powers subject to the condition that all purchases above Rs. 2.00 lakh and laptops irrespective of monetary ceiling should be made with the prior approval of the Empowered Committee constituted by the Administration.	Rs. 1.00 lakh (No laptops will be purchased by HODs without approval of Administrative Secretary and Empowered committee on IT)	--	--

11	Repairs, maintenance and removal of machinery / office equipments (where expenditure is not of a capital nature)	--	Full powers subject to limit at Sl.No. 2	Full powers subject to limit at Sl.No. 2	--
12	Sanction of refund of revenue	Rs. 20,000/- in each case.	Rs. 10,000/- in each case	--	--
13	Conveyance Hire	--	Full powers subject to condition stipulated at Sl.No. 3 of Annexure to Schedule V of DFPR	Rs. 1,000/- PA (Non-recurring)	--
14	Electric, gas & Water Charges	--	Full Powers	Full Powers	--
15	Freight Demurrage / Wharfage charges	--	Full Powers	Full Powers	--
16	Motor Vehicle Maintenance unkeep and repairs		Full powers (estimate beyond Rs. 25,000/- to be vetted by State Transport Department before awarding to Private agencies)	Full powers provided the repairs are undertaken in Govt. workshop or otherwise Rs. 30,000/- in each case (estimate beyond Rs. 10,000/- to be vetted from State Transport Department)	--
17	Municipal Rate & Taxes	--	Full Powers	Full Powers	--
18	Postal & Telegraph charges	--	Full Powers	Full Powers	--



19	Hiring of building	--	Subject to Sl.No.16 schedule V of DFPR	--	--
20	a) Telephone Charges	--	Full powers subject to observance of instructions of GoI / Administration regarding monthly limits on reimbursement of all charges.	Full powers subject to observance of instructions of GoI / Administration regarding limits on reimbursement of all charges.	Sanction of new telephone connection will be accorded in consultation with Finance Department.
	WLL Phone		Monthly expenditure in the telephone call charges shall not exceed Rs. 500/- as prescribed by the GoI / Admn.	Monthly expenditure in the telephone call charges shall not exceed Rs. 500/- as prescribed by the GoI / Admn.	
	Cell Phone		Monthly cost shall be limited to the actual expenditure or the ceiling of Rs. 1,500/- whichever is less as prescribed by the GoI / Admn.	Monthly cost shall be limited to the actual expenditure or the ceiling of Rs. 1,500/- whichever is less as prescribed by the GoI / Admn.	
	b) Internet Connection		Full Powers	--	

21	Tents and camps furniture. Initial Purchase  a) Replacement b) Repairs c) Hiring of tents	--	Full powers subject to limit at No.2 Full Powers Full Powers ---	--	--
22	Disposal of obsolete surplus or unserviceable store	--	As prescribed under Rule 196 of GFR 2005	--	--
23	Insurance of materials & equipments received as loan or an aid from international and other organizations.	--	Full powers provided that the contract and agreements under which the materials are received have been entered into by GoI.	--	--
24	Powers to declare a Gazetted Officer to the Head of Office under Rule 14 of the DFP Rules 1978.	--	Full Powers	--	--
25	Sanction of HBA to Government Servant	--	Full Powers (subject to availability of fund as confirmed from Finance Department).	--	--
26	Sanction of Honorarium from public exchequer.	--	Rs. 2,500/- in each case in a financial year subject to fulfillment of the conditions prescribed in the fundamental Rules.	--	--



27	Appointment of casual labour for departmental works connected with Horticulture / Forestry / Agriculture	--	NIL	--	Approval of Administrative Secretary should be obtained
28	a) Bicycle Purchase b) Replacement c) Repairs	--	Full Powers Full Powers Full Powers	Full Powers Full Powers Full Powers	--
29	Sanction of Medical Advance	--	Full powers subject to provision of CS(MA) Rules	--	--
30	Power to incurring misc. expenditure	Rs. 1.00 lakh in a year (Recurring) Rs. 2.00 lakh in each case (Non-Recurring)	Rs. 5,000/- PA in each case (Recurring) Rs. 20,000/- PA in each case (Non-Recurring)  Full powers for expenditure on light refreshment during formal interdepartmental and other meetings or conferences, expenditure in connection with foundation stone laying ceremonies and other such hospitalities subject to general instructions issued by the Finance Ministry from time to time.	--	--

31	Contingent expenditure other than those included in Annexure to Schedule V of DFP Rules 1978	Rs. 1.00 lakh PA in each case (Recurring) Rs. 2.00 lakh in each case (Non-Recurring)	Rs. 50,000/- PA in each case (Recurring) Rs. 1.00 lakh in each case (Non-Recurring)	Rs. 6,000/- PA in each case (Recurring) Rs. 30,000/- in each case (Non-Recurring)	
32	Negotiated / Single Tender contract	Rs. 25.00 lakh.	--	--	--
33	Indent for stores of proprietary nature	Rs. 25.00 lakh.	--	--	--
34	Direct purchase on grounds of emergency	Rs. 10.00 lakh.	--	--	--
35	Sanction of expenditure on trading operations	Rs. 50.00 lakh.	--	--	--
36	Sanction of Grant in aid / scholarship, loan / financial assistance, etc.	Full powers, provided rules and principles have been prescribed with the previous consent of Financial Ministry.	--	--	--
37	Sanction of advance for supply of stores	Full powers subject to limit specified at Sl. No. 2 and also with such restrictions as per rule 159 of GFR 2005.	--	--	--
38	Sanction of 100% advance payment for supply of steel against allotment made by Steel Authority of India	Full powers provided purchases are made through ANIIDCO (to be minimum to the amount specified at Sl.No.2).	--	--	--

39	Sanction of Special Departmental Advance	Rs. 1.00 Cr. in each case.	--	--	--
<b>Specific Departmental Works</b>					
40	Sanction of compensation for damages caused by the Elephants of the Andaman Forest Department to the properties of private persons.	Upto Rs. 50,000/- each case.	--	--	--
41	Fixation of hire charges of water crafts / Motor boats, elephants, timber boats of Forest Department.	Full powers	--	--	--
42	Purchase of live stock (elephant)	Upto a limit of Rs. 10.00 lakh.	--	--	--
43	Sale of Forest Produce	Upto a limit of Rs. 10.00 lakh.	--	--	--
44	Grant of reward i) Forest offences  ii) Forest Fire	i) Rs. 200/- in each case subject to maximum of Rs. 1,000/- in a year. ii) Rs. 100/- in each case subject to maximum of Rs. 500/- in a year.	--	--	--

