

# The Compensatory Afforestation Fund Rules, 2018

## CONTENTS

<i>Rules</i>	<i>Pages</i>
1. Short title and commencement .....	30
2. Definitions .....	30
3. Management of National Fund .....	31
4. Management of State Fund .....	31
5. Manner of utilisation of net present value .....	31
6. Utilisation of interest accrued on deposits in State Fund .....	34
7. Appointment of Chief Executive Officer of National Authority ....	35
8. Appointment of Officers of National Authority .....	35
9. Appointment of Chief Executive Officer of State Authority .....	35
10. Appointment of Officers of State Authority .....	35
11. Pay and allowances of officers .....	35
12. Pay and Allowances of Officials .....	35
13. Pay and Allowances of Officials appointed on Contract Basis .....	36
14. Sitting Fees and Allowances of non-official Members .....	36
15. Selection of non-official Members of National Authority .....	36
16. Selection of non-official Members of State Authority .....	36
17. Selection Committee .....	37
18. Disqualifications of non-official members of National Authority and State Authority .....	38
19. Meeting of the Governing Body, Executive Committee and monitoring group of the National Authority .....	38
20. Notice of Meeting .....	39
21. Quorum of Meeting .....	39
22. Adjournment of Meeting .....	39
23. Decision in Meeting .....	39
24. Meeting to be Chaired by Chairpersons, etc .....	39
25. Meetings of Governing Body, Steering Committee and Executive Committee of State Authority .....	39

<i>Rules</i>	<i>Pages</i>
26. Notice of Meeting .....	39
27. Quorum of Meeting .....	39
28. Adjournment of Meeting .....	40
29. Decision in Meeting .....	40
30. Meeting to be Chaired by Chairpersons, etc .....	40
31. Financial regulation and procedures of National Authority .....	40
32. Preparation of Budget of National Authority .....	40
33. Maintenance of accounts and preparation of annual statement of accounts by National Authority .....	40
34. Annual Reports .....	40
35. Financial regulation and procedures of State Authority .....	40
36. Preparation of budget of State Authority .....	40
37. Maintenance of accounts and preparation of annual statement of accounts by State Authority .....	41
38. Annual reports .....	41
FORM I .....	41
FORM II .....	42
FORM III .....	45
FORM IV .....	48
FORM V .....	49
FORM VI .....	51
FORM VII .....	52
FORM VIII .....	56
FORM IX .....	59
FORM X .....	61
FORM XI .....	62
FORM XII .....	63



# The Compensatory Afforestation Fund Rules, 2018<sup>1</sup>

Whereas, the Central Government in exercise of the powers conferred by sub-section (i) of Section 30 of the Compensatory Afforestation Fund Act, 2016 (38 of 2016), published the draft Compensatory Afforestation Fund Rules, 2018 vide the Government of India in the Ministry of Environment and Climate Change notification number G.S.R. 172(E), dated the 16th February, 2018, in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (i), dated the 17th February, 2018 for inviting objections and suggestions from persons likely to be affected thereby, before the expiry of thirty days from the date on which copies of the Gazette containing the said notification were made available to the general public;

And whereas, copies of the Gazette in which the said notification was published, were made available to the general public on the 17th February, 2018;

And whereas, the objections and suggestions received in respect of the said draft rules within the specified period have been considered by the Central Government;

Now, therefore, in exercise of the power conferred by sub-section (1) and (2) of Section 30 of the Compensatory Afforestation Fund Act, 2016 (38 of 2016), read with Section 22 of the General Clauses Act, 1897, the Central Government in consultation with the State Government hereby makes the following rules, namely—

**1. Short title and commencement.**—These rules may be called the Compensatory Afforestation Fund Rules, 2018.

**2. Definitions.**—(1) In these rules, unless the context otherwise requires,—

- (a) “Act” means the Compensatory Afforestation Fund Act, 2016 (38 of 2016);
- (b) “annual plan of operation” means the annual plan for physical activities and financial provisions approved by the National Authority or State Authority as the case may be, which describes milestones, conditions for success and explains how, a strategic annual plan will be put into operation during the financial year in given budgetary term, and containing inter alia, brief description, estimated cost, basis for cost estimation, agency identified for execution and time schedule of each activity to be executed from State Fund during a year;
- (c) “Form” means a form appended to these rules;
- (d) “section” means a section of the Act;
- (e) “third party monitoring” means monitoring and evaluation of works executed from National Fund and State Fund by the parties which are external to a project’s direct beneficiary chain and management structure having no conflict of interest on parameters of evaluation as determined by the National Authority over and above the baseline to assess whether

1. Ministry of Environment, Forest and Climate Change (Forest Conservation Division), Noti. No. G.S.R. 766(E), dated August 10, 2018 and published in Gazette of India, Extra., Part II Section 3(i), dated 10th August, 2018, pp. 27-52, No. 562.

desired social, environmental or other impacts are being achieved and undesirable impacts avoided;

(f) "Village Forest Management Committee" means a committee constituted for joint forest management by the competent authority in the State;

(g) "working plan" means the management plan of forest land prepared and approved by the competent authority under the National Working Plan Code published by the Ministry of Environment, Forests and Climate Change for sustainable management of forests and biodiversity in India;

(2) The words and expressions used and not defined in these rules but defined in the Act, the Indian Forest Act 1927 (16 of 1927), the Wildlife (Protection) Act 1972 (53 of 1972), the Forest (Conservation) Act 1980 (69 of 1980), the Biological Diversity Act, 2002 (18 of 2003) and the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 (2 of 2007) and the rules made under these Acts, shall have the meanings respectively assigned to them in those Acts and rules.

**3. Management of National Fund.**—The National fund shall be managed according to the provisions of the Government Accounting Rule, 1990 and the General Financial Rules, 2017 as applicable from time to time.

**4. Management of State Fund.**—The State Fund shall be managed according to the provisions of the State Financial Rules or any such rules applicable from time to time in a State.

**5. Manner of utilisation of net present value.**—(1) The monies received towards net present value deposited in the State Fund shall be used in the manner provided in sub-rule (2) and sub-rule (3).

(2) Not less than eighty per cent. of the monies referred to in sub-rule (1) shall be used for following activities for the forest and wildlife management in a State, namely—

(a) assisted natural regeneration;

(b) artificial regeneration ;

(c) silvicultural operations in forests;

(d) protection of plantations and forests;

(e) pest and disease control in forest;

(f) forest fire prevention and control operations;

(g) soil and moisture conservation works in the forest;

(h) voluntary relocation of villages from protected areas;

(i) improvement of wildlife habitat as provided in the approved wildlife management plan or working plan;

(j) planting and rejuvenation of forest cover on non-forest land falling in wildlife corridors;

(k) establishment, operation and maintenance of animal rescue centre and veterinary treatment facilities for wild animals;



- (l) supply of wood-saving cooking appliances and other forest produce saving devices in forest fringe villages as specified by the National Authority from time to time;
- (m) management of biological diversity and biological resource.

*Explanation.*—In cases where funds towards wildlife management and conservation plans are specifically collected and deposited in State Fund, then the same shall be spent for wildlife management in specified wildlife area and not from the net present value.

(3) Not more than twenty per cent. of the monies referred to in sub-rule (1) shall be utilised for strengthening of the forest and wildlife related infrastructure, capacity building of the personnel involved in utilisation of State Fund namely—

- (a) establishment, up-gradation and maintenance of modern nurseries and other planting stock production facilities for production of quality planting materials;
- (b) promoting conservation, sustainable use and documentation of biological diversity including preservation of habitats, conservation of land and folk varieties and cultivars, domesticated stocks and breeds of animals and microorganisms and chronicling of knowledge relating to biological diversity.
- (c) purchase and maintenance of equipment or devices used for communication and information technology for the purpose of protection of forest and wildlife;
- (d) construction, up-gradation and maintenance of inspection paths, forest roads in forest area, fire lines, watch towers, check posts and timber depots;
- (e) construction of residential and official buildings in forests for front line staffs deployed for protection of forest and wildlife;
- (f) casual engagement of local people or labours to assist regular staff of State Forest Department for works for protection of forest and wildlife undertaken from State Fund;
- (g) survey and mapping of forest areas for forest fire control, compensatory afforestation works, soil and moisture conservation, catchment area treatment and wildlife management for preparing annual plans to be executed from the State Fund;
- (h) independent concurrent monitoring and evaluation and third party monitoring of various works undertaken from State Fund;
- (i) publicity-cum-awareness programme and exhibition on the various schemes being implemented by the State Authority from State Fund;
- (j) production and distribution of quality planting material through certified nurseries at subsidised price for promotion of trees outside forests on Government lands promoted by State Government;
- (k) forest certification and development of certification standards:

Provided that in case the activities referred to in sub rules (2) and (3) are to be undertaken in the forest land under the administrative control

of the Forest Department of State Government, then the said activities shall be carried out as per the working plan:

Provided further that the said activities over forest land under the control of State Forest Department of State Government and being managed as per the working plan shall be taken up in consultation with the Gram Sabha or Village Forest Management Committee, as the case may be, and shall be in consonance with the provisions of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 (2 of 2007) and the guidelines issued thereunder, wherever applicable:

Provided also that in case the said activities are to be undertaken in areas not covered by the approved working plan then activities referred to in sub rules (2) and (3) shall be taken up in consultation with concerned Gram Sabha or Village Forest Management Committee or any authority having jurisdiction over that area, as the case may be, and shall be in consonance with the provisions of the Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006 (2 of 2007) and guidelines issued thereunder, wherever applicable.

(4) The monies referred to in sub-rule (1) shall not be used for following activities, namely—

- (a) payment of salary, travelling allowances, medical expenses, etc. to regular, contractual and casual employees of the State Forest Department for implementing programmes in various forest divisions undertaken from the State Fund;
- (b) undertaking foreign visits;
- (c) payment for legal services for defending cases filed in Tribunals or Courts not related to the management of State Authority;
- (d) purchase of vehicles or staff cars for officers and heavy vehicles and machines for the State Forest Department for implementing programmes in various forest divisions undertaken from the State Fund;
- (e) construction of residential and official buildings for officers above the Forest Range Officer of the State Forest Department for implementing programmes in various forest divisions undertaken from the State Fund;
- (f) leasing, hiring and purchase of land for afforestation purposes;
- (g) purchase of furniture, office equipment, fixtures including air conditioners, and generator sets for residences and offices of the State Forest Department for implementing programmes in various forest divisions undertaken from the State Fund;
- (h) mandatory afforestation as per the working plan in the forest in blanks created by commercial felling of trees for revenue generation undertaken under working plan prescription;
- (i) undertaking forest and wildlife conservation and other activities undertaken under other schemes of the Government for the purpose



of part financing the scheme for completing left over works or complementary works of such schemes;

- (j) establishment, expansion and up-gradation of zoo and wildlife safari;
- (k) providing financial support, either by way of grant or equity to existing or for setting up new forest corporations, boards, etc.

*Explanation 1.*—While preparing the annual plan of operation for activities referred to in this rule,—

- (a) priority shall be given to undertake identified activities in those villages which have been affected due to diversion of forest land;
- (b) priority shall be given to undertake those identified activities which has employment potential for local communities and creates community assets for the benefit of local community;
- (c) afforestation and plantation of indigenous plant species shall be undertaken in consultation with the local community dependent on forest.

*Explanation 2.*—The mixing of the monies received towards net present value shall not be allowed with any other state schemes under implementation from any other budget either for capital or spill over works and the works undertaken under sub-rule (2) and sub-rule (3) shall be on standalone basis and there shall not be any duplication of permitted works under different components.

**6. Utilisation of interest accrued on deposits in State Fund.**—The interest accrued on monies in the State Fund shall be used in the following manner:—

- (a) not less than sixty per cent. of the interest transferred to the State Fund and further accrued on the amount available in the State Fund referred to in sub-rule (1) shall be spent on activities for the purpose of conservation and development of forest and wildlife namely—

- (i) to offset the incremental cost of compensatory afforestation and penal compensatory afforestation at the increased wage rates;
- (ii) to offset the incremental cost of catchment area treatment plan at the increased wage rates;
- (iii) to offset the incremental cost of wildlife management plan at the increased wage rates;
- (iv) for disbursement of salary and allowances of members and staffs, both regular and contractual, of the State Authority;
- (v) for disbursement of sitting fees and allowances to nominated members of the State Authority;
- (vi) activities referred to in sub-rules (2) and (3) of Rule 5;

- (b) not more than forty per cent. of the interest transferred to the State Fund and further accrued on the amount available in the State Fund shall be spent for the non-recurring and recurring expenditure of the State Authority, namely—

- (i) management of office establishment;

- (ii) office equipment including computers and peripherals and its maintenance for the State Authority;
- (iii) hiring of staff cars for the use of the officers and officials of the State Authority;
- (iv) hiring of buildings on lease for the office establishment and residences of the officers of State Authority;
- (v) other contingencies for management of the State Authority, with the approval of the steering committee of the State Authority;
- (vi) any other activity for management of the forests and wildlife not referred to in sub-rules (2) and (3) with the prior approval of the steering committee of the State Authority and included in the annual plan of operation.

*Explanation.*—Under no circumstances mixing of the interest accrued on the monies in the State Fund shall be allowed with any other State budget either for capital or spill over works and the works undertaken under this rule shall be on standalone basis and there shall not be any duplication of permitted works under different components.

**7. Appointment of Chief Executive Officer of National Authority.**—The Chief Executive Officer of the National Authority referred to in sub-section (5) of Section 8 shall be appointed on deputation basis for a period not exceeding five years under Central Staffing Scheme of the Ministry of Environment, Forest and Climate Change.

**8. Appointment of Officers of National Authority.**—The officers referred to in sub-section (4) and sub-section (5) of Section 9 shall be appointed on deputation basis from the Central Government, State Government or Union territory under Non-Central Staffing Scheme of the Ministry of Environment, Forest and Climate Change.

**9. Appointment of Chief Executive Officer of State Authority.**—The Chief Executive Officer of the State Authority referred to in sub-section (7) of Section 10 shall be appointed on deputation basis for a period not exceeding five years by the State Government.

**10. Appointment of Officers of State Authority.**—The officers referred to in sub-section (4) and sub-section (5) of Section 11 shall be appointed on deputation basis by the State Government.

**11. Pay and allowances of officers.**—The officers referred to in Rules 7, 8, 9 and 10 shall be entitled to such pay and allowances as are admissible to the equivalent officers of the Central Government of Group 'A'.

**12. Pay and Allowances of Officials.**—The officials referred to in sub-section (5) of Section 9 and sub-section (5) of Section 11 and appointed on deputation basis shall be entitled to such pay and allowances as are admissible to the equivalent officials of the Central Government of Group "B" or Group 'C', as the case may be.



**13. Pay and Allowances of Officials appointed on Contract Basis.**—The officials referred to in sub section (5) of Section 9 and sub-section (5) of Section 11 and appointed on contract basis shall be entitled to such pay and allowances as are specified in their contract.

**14. Sitting Fees and Allowances of non-official Members.**—(1) The non-official members of the National Authority and State Authority shall be paid such sitting fees and allowances, for attending the meetings and for any other work assigned to them, as may be specified in the order of their appointment.

(2) The sitting fee and allowances to be paid to the non-officials member of the National Authority referred to in the sub-rule (1) shall be paid from the National Fund as provided in sub-clause (i) of clause (b) of Section 5.

(3) The sitting fee and allowances to be paid to the non-officials member of the State Authority referred in the sub rule (1) shall be paid from the interest referred to in clause (a) of Rule 6.

**15. Selection of non-official Members of National Authority.**—(1) The Central Government shall seek nomination from various Ministries or Departments of the Central Government, State Government and Union territory Administration for non-official members of National Authority.

(2) The Ministry or Department referred to in sub-rule (1) shall forward the names of the non-official members with full credentials for consideration to the Central Government.

(3) The non-official members referred to in sub-rule (1) shall be resident of India holding a Bachelor's Degree from a recognised University or equivalent in related field having work experience of ten years in the related field in the Central Government, State Government, Non-Government Organisation, Recognised Research Institute or University.

(4) The non-official members referred to in sub-rule (1) shall not be employees of the Government:

Provided that educational qualification and experience for the Scheduled Caste and the Schedule Tribe nominee may be relaxed by the Central Government on recommendation of the National Authority.

**16. Selection of non-official Members of State Authority.**—(1) The Department of the State Government dealing with forests shall seek nomination from various Departments of the State Government, or Union territory Administration for non-official members of State Authority.

(2) Departments of the State Government, District Administration of the State or Union territory shall forward the names for the non-official members of the State Authority with full credentials to the Department of the State Government dealing with forests for consideration.

(3) The non-official members referred to in sub-rule (1) shall be resident of India holding a Bachelor's Degree from a recognised University or equivalent in related field having work experience of ten years in the related field in

the Central Government, State Government, Non-Government Organisation, Recognised Research Institute or University.

(4) The non-official members referred to in sub-rule (1) should not be employees of the Government:

Provided that educational qualification and experience for the Scheduled Caste and the Schedule Tribe nominee may be relaxed by the State Government on recommendation of the State Authority.

**17. Selection Committee.**—(1) The Selection Committee to prepare the panel of eligible candidates for appointment of non-official members of the National Authority shall comprise of the following, namely—

- (i) Secretary, Ministry of Environment, Forest and Climate Change, Government of India -Chairman;
- (ii) One Secretary from any other Ministry of the Central Government to be nominated by the Ministry of Environment, Forest and Climate Change, Government of India - Member;
- (iii) One Chief Secretary from the State Government to be nominated by the Ministry of Environment, Forest and Climate Change, Government of India -Member;
- (iv) Director General of Forests and Special Secretary, Ministry of Environment, Forest and Climate Change, Government of India -Member;
- (v) Additional Director General of Forests (Forest Conservation), Ministry of Environment, Forest and Climate Change, Government of India -Member;
- (vi) Additional Director General of Forests (Wildlife), Ministry of Environment, Forest and Climate Change, Government of India -Member;
- (vii) Chief Executive Officer of the National Authority -Member-Secretary.

(2) The Selection Committee to prepare the panel of eligible candidates for appointment of non-official members of the State Authority shall comprise of the following, namely—

- (i) Chief Secretary of the State -Chairman;
- (ii) Additional Chief Secretary or Principal Secretary in-charge of the Forest Department in the State -Member;
- (iii) One Additional Chief Secretary or Principal Secretary or Secretary in the State Government nominated by the State Government. -Member;



- |       |   |                    |
|-------|---|--------------------|
| (iv)  | Principal Chief Conservator of Forests (Head of Forest Force)                                   | -Member;           |
| (v)   | Chief Wildlife Warden of the State  | -Member;           |
| (vi)  | Head of the concerned Regional Office of the Ministry of Environment, Forest and Climate Change | -Member;           |
| (vii) | Chief Executive Officer of the State Authority  | -Member-Secretary. |

**18. Disqualifications of non-official members of National Authority and State Authority.**—(1) A person shall be disqualified for being appointed as a non-official member of the National Authority and State Authority, if he—

- (i) has been convicted and sentenced to imprisonment for an offence which, in the opinion of the Central Government or the State Government, as the case may be, involves moral turpitude; or
- (ii) is an un-discharged insolvent; or
- (iii) is of unsound mind and stands so declared by the competent court; or
- (iv) has been removed or dismissed from the service of the Government or other organisation or undertaking owned by the Government; or
- (v) has, in the opinion of the Central Government or the State Government, as the case may be, such financial or other interest in the National Authority and State Authority, as the case may be, as is likely to affect the duties discharged by him as a member.

(2) No order of removal shall be made by the Central Government or the State Government under this section unless the member concerned has been given a reasonable opportunity of showing cause against the same.

(3) Notwithstanding anything contained in this rule, a member who has been removed under this section shall not be eligible for re-nomination as a member.

(4) If a non-official member of the National Authority or State Authority becomes subject to any of the disqualifications referred to in sub-rule (1), his seat shall become vacant.

**19. Meeting of the Governing Body, Executive Committee and monitoring group of the National Authority.**—(1) The governing body of the National Authority shall meet on such date and place as may be decided by its Chairperson in consultation with the Member-Secretary of the governing body to consider the issues listed in the agenda prepared by the Member-Secretary.

(2) The executive committee of the National Authority shall meet on such date and place as may be decided by its Chairperson in consultation with the Member-Secretary of the executive committee to consider the issues listed in the agenda prepared by the Member-Secretary.

(3) The monitoring group of the National Authority shall meet at on such date and place and agenda as may be decided by the Director General, Forest Survey of India, Ministry of Environment, Forests and Climate Change, Government of India



**20. Notice of Meeting.**—For any meeting of the governing body, executive committee or monitoring group five days clear notice shall be given to the members, excluding the day of the posting of notice and day of the meeting:

Provided that in case of urgency, the Member-Secretary of the governing body, executive committee and monitoring group of the National Authority, as the case may be, shall be competent to convene the meeting at a short notice with the approval of the Chairperson of the respective body.

**21. Quorum of Meeting.**—One half of the members including the Chairperson shall constitute the quorum at any meeting of the governing body, executive committee or monitoring group, as the case may be, and any fraction shall be rounded off to the next higher number.

**22. Adjournment of Meeting.**—Where a quorum is not present within thirty minutes of the time notified for the commencement of the meeting, the same shall stand adjourned to the same day, time and place the following week, and the members present at the adjourned meeting shall form the quorum.

**23. Decision in Meeting.**—The decisions in the meeting shall be by a simple majority of the members present and voting.

**24. Meeting to be Chaired by Chairpersons, etc.**—Every meeting of the National Authority shall be chaired by the Chairperson and in his absence, by any member of the concerned body as decided by the said body.

**25. Meetings of Governing Body, Steering Committee and Executive Committee of State Authority.**—(1) The governing body of the State Authority shall meet on such date and place as may be decided by its Chairperson in consultation with the Member-Secretary of the governing body to consider the issues listed in the agenda prepared by the Member-Secretary.

(2) The steering committee of the State Authority shall meet on such date and place as may be decided by its Chairperson in consultation with the Member-Secretary of the steering committee to consider the issues listed in the agenda prepared by the Member-Secretary.

(3) The executive committee of the State Authority shall meet on such date and place as may be decided by its Chairperson in consultation with the Member-Secretary of the executive committee to consider the issues listed in the agenda prepared by the Member-Secretary.

**26. Notice of Meeting.**—For any meeting of the governing body, steering committee or executive committee five days clear notice shall be given to the members, excluding the day of the posting of notice and the and day of the meeting:

Provided that in case of urgency, the Member-Secretary of the governing body, steering committee or executive committee as the case may be shall be competent to convene the meeting at a short notice with the approval of the chairperson of the respective body.

**27. Quorum of Meeting.**—One half of the members including the Chairperson shall constitute the quorum at any meeting of the governing body,



steering committee or executive committee, as the case may be, and any fraction shall be rounded off to the next higher number.

**28. Adjournment of Meeting.**—Where a quorum is not present within thirty minutes of the time notified for the commencement of the meeting, the same shall stand adjourned to the same day, time and place the following week, and the members present at the adjourned meeting shall form the quorum.

**29. Decision in Meeting.**—The decisions in the meeting shall be by a simple majority of the members present and voting.

**30. Meeting to be Chaired by Chairpersons, etc.**—Every meeting of the State Authority shall be chaired by the Chairperson and in his absence, any member of the concerned body as decided by the said body.

**31. Financial regulation and procedures of National Authority.**—The financial regulation and procedures, in particular the procedure for drawing up and implementing the budget of the National Authority shall be in accordance with the General Financial Rules 2017 and the orders issued by the Central Government from time to time in this regards.

**32. Preparation of Budget of National Authority.**—The National Authority shall prepare its budget for the next financial year showing the estimated receipts and expenditure of National authority in Form-I based on the annual plan of operation including various schemes of the National Authority prepared and approved by the governing body for the next financial year, showing the estimated receipts and expenditure of the National Authority and forward the same to the Central Government in each financial year by the 31st December.

**33. Maintenance of accounts and preparation of annual statement of accounts by National Authority.**—The monthly statement of accounts for the receipt and payment and expenditure shall be prepared in Form-II and annual statement of accounts of the National Authority shall be prepared in Form-III, and the National authority shall maintain the records and accounts in Form-IV.

**34. Annual Reports.**—The annual report shall be prepared by the National Authority giving brief description of all activities undertaken from National Fund with separate headings and compiled in separate chapters and the reports shall include summary of works undertaken and schemes prepared and approved in annual plan of operation, and the annual report shall be in Form-V.

**35. Financial regulation and procedures of State Authority.**—The financial regulation and procedures, in particular the procedure for drawing up and implementing the budget of the State Authority shall be in accordance with the General Financial Rules 2017 and the orders issued by the Central Government and State Government from time to time in this regards.

**36. Preparation of budget of State Authority.**—The State Authority shall prepare its budget for the next financial year showing the estimated receipts and expenditure of State Authority in Form-VI based on the annual plan of operation prepared and approved by the governing body for the next financial year, showing



the estimated receipts and expenditure of the State Authority and forward the same to the State Government and Central Government in each financial year by the 31st December.

**37. Maintenance of accounts and preparation of annual statement of accounts by State Authority.**— The monthly statement of accounts shall be prepared in Form-VII; the monthly statement of the State Authority on physical and financial achievements shall be prepared in Form-VIII and annual statement of accounts of the State Authority shall be prepared in Form-IX, and the State Authority shall maintain its records and accounts in Form-X.

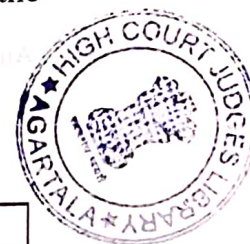
**38. Annual reports.**—The annual report shall be prepared by the State Authority giving brief description of all activities undertaken from State Fund with separate headings and compiled in separate chapters and the reports shall include summary of works undertaken and schemes prepared and approved in annual plan of operation, and the annual report shall include the statement in Form-XI.

**The annual plan of operation of State Authority.**—The annual plan of operation of the State Authority shall be prepared in Form-XII and shall be submitted by the State Authority before the 31st December of every year to the National Authority for the next financial year.

### FORM I

Annual Budget proposal of National Authority for financial year—  
[See Rule 32]

1	2	3	4
Sl. No.	Description	Current Financial Year (in Rs)	Last Financial Year (in Rs)
1.	a. Opening Balance of funds received from ad hoc Authority as on 1st April		
	b. Opening Balance of amount received from State Authority as on 1st April		
	c. Opening Balance of loans/grants etc. received as on 1st April		
2.	Total funds available with National Authority (as on 1st April)(1+2)		
3.(i)	Annual Expenditure of National Authority out of National Fund		
	a. Recurring Management Expenditure		
	i. Personnel services and benefits		
	ii. Administrative Expenses		
	iii. Other Administrative Expenses		
	iv. Any other expenditure		





	b. Non recurring Management Expenditure like Creation of Capital Asset		
	c. Expenditure on Ongoing Schemes		
	d. Expenditure on New Schemes		
	e. Monitoring and Evaluation Expenditure		
3.(ii)	Total estimated expenditure out of grants/loans etc.		
4.(i)	Estimated Gross Total Expenditure {3(i)+3(ii)}		
(ii)	Estimated payments to State Authorities out of funds received from ad hoc Authority.		
5.	Total closing balance with National Authority		
	a. Closing balance of funds received from ad hoc Authority		
	b. Closing balance out of receipt from State Authority		
	c. Closing balance of grants/loans etc.		

## Declaration

The budget proposal as mentioned above has been approved and adopted by the National Authority. Date:

Member-Secretary  
National Authority

## FORM II

Monthly Statement of Accounts of National Authority for the Receipt and Payment/Expenditure Month .....Financial year.....

[See Rule 33]

1	2	3	4	5
Sl. No.	Head	Current month (in rupees)	Last month (in rupees)	Cumulative amount till this month (in rupees)
I.	Total Opening balance of National Fund (a+b+c+d)			
a.	Opening Balance of Principal Amount of National Fund out of 10% share of ad hoc Authority			
b.	Opening balance amount of 10% share received by National Fund from State Fund			
c.	Opening balance amount of interest accrued to National Fund			
d.	Opening balance amount of grants, loans, etc. unspent by National Authority			

II.	Opening balance amount of share of State Fund, under ad hoc Authority still lying with National Fund (a+b)			
a.	Opening balance amount of 90% share of ad hoc Authority due to State Fund, still lying with National Fund (Mention names of states)			
b.	Opening balance amount of Interest on 90% share of ad hoc Authority due to State Funds, still lying with National Fund (mention names of states)			
III.	Total Amount received by National Fund during the year (a+b)			
a.	Amount of interest accrued to National Fund			
	i. Amount of interest accrued to National Fund out of 10% share of ad hoc Authority and under Act			
	ii. Amount of interest accrued to National Fund out of 90% share of ad hoc Authority still not transferred from National fund to State Fund			
b.	Amount of receipt by National Fund (other than ad hoc Authority) (i + ii)			
	i. Receipt of funds from State Funds (10% as share of National Fund)			
	ii. Amount of grants, loans etc. received			
IV.	Amount of 10% share of National Fund collected by States under the Act with interest thereon and not transferred to National Fund (mention names of states)			
V.	Total payment by National Fund to State Fund out of ad hoc Authority (a+b)			
a	Payments by National Fund to State Fund (Out of 90% of ad hoc Authority) (1+2+3+4+5+6+7+8+9)			
	1. Compensatory Afforestation			
	2. Additional Compensatory Afforestation			
	3. Penal Compensatory Afforestation			
	4. Net Present Value			
	5. Penal Net Present Value			
	6. Catchment Area Treatment Charges			
	7. Wildlife Conservation Plan Charges			



	8. Safety Zone Treatment Charges			
	9. Others (please specify)			
b	Payment from National Fund to State Fund out of interest accrued on ad hoc Authority			
VI.	Total Expenditure by National Authority during the year out of Principal and Interest amount (a+b)			
(a)	Administrative Expenditure (i+ii+iii+iv+v+vi)			
	i. Personnel services and benefits			
	ii. Administrative Expenses			
	iii. Other administrative expenses			
	iv. Monitoring and Evaluation Expenditure			
	v. Other administrative expenses			
	vi. Non recurring Management Expenditure like Creation of Capital Asset			
(b)	Expenditure on Schemes (i+ii+iii)			
	i. Expenditure on ongoing schemes			
	ii. Expenditure on New Schemes			
	iii. Others			
VII	Total closing balance of National Fund (a+b+c+d)			
	a. Closing Balance of Principal Amount of National Fund (10% share of ad hoc Authority)			
	b. Closing balance amount of 10% share received by National Fund from State Funds under the Act.			
	c. Closing balance amount of interest accrued to National Fund			
	d. Closing balance amount of grants, loans, etc. received by National Authority			
VIII	a. Closing balance amount of 90% share of ad hoc Authority due to State Funds, still lying with National Fund (mention names of States)			
	b. Closing balance amount of Interest on 90% share of ad hoc Authority due to State Funds, still lying with National Fund (mention names of States)			

## Declaration

The above Report has been verified and found correct. The report has been adopted by National Authority

Date:

Signature

Member-Secretary, National Authority.

## FORM III

## Annual statement of Accounts of National Authority for Financial Year.....

[See Rule 33]

As on 31st March.....

1	2	3	4
Sl.No	Description	Current Financial Year (in Rs.)	Last Financial Year (in Rs.)
I.	Total Opening balance of National Fund (a+b+c+d+e+f)		
a.	Opening Balance of Principal Amount of National Fund (10% share of ad hoc Authority)		
b.	Opening balance amount of 10% share received by National Fund from State Fund under the Act		
c.	Opening balance amount of interest received by National Fund (Both ad hoc Authority and under the Act)		
d.	Opening balance amount of grants, loans etc. received by National Authority		
e.	Opening balance amount of 90% share of ad hoc Authority due to State Funds, still lying with National Fund (mention names of States)		
f.	Opening balance amount of Interest on 90% share of ad hoc Authority due to State Funds, still lying with National Fund (Mention names of States)		
II.	Total Opening balance of State Funds (a+b+c+d)		
a.	Opening balance of principal amount component wise of all states after expenditure (90% share of ad hoc Authority) (1+2+3+4+5+6+7+8+9)		
	1. Compensatory Afforestation		
	2. Additional Compensatory Afforestation		
	3. Penal Compensatory Afforestation		
	4. Net Present Value		
	5. Penal Net Present Value		
	6. Catchment Area Treatment Charges		
	7. Wildlife Conservation Plan Charges		
	8. Safety Zone Treatment Charges		



	9. Others (please specify)		
b.	Opening balance amount of interest received by State Funds (both on ad hoc Authority and deposit under the Act)		
c.	Opening balance amount of grants, loans, etc. received by State Authority		
d.	Opening balance amount of 10% share of National Fund collected under the Act by States and not transferred to National Fund		
III.	Total amount received by National Fund during the year (a+b)		
a.	Amount of interest accrued to National Fund		
	i. Amount of interest accrued to National Fund out of 10% share of ad hoc Authority		
	ii. Amount of interest accrued to National Fund out of 90% share of ad hoc Authority still not transferred by National Fund to State Fund		
b.	Amount of receipt by National Fund (Other than ad hoc Authority) (i + ii)		
	i. Receipt of funds from State Funds (10% as share of National Fund) under the Act		
	ii. Amount of grants, loans etc. received		
IV.	Outstanding dues of National Fund, received by State Fund under the Act		
	i. Amount of 10% share of National Fund under the Act collected by States and not transferred to National Fund (Mention names of states)		
	ii. Amount of interest accrued to State Fund (on outstanding National Fund's 10% share not transferred to National Fund)		
V.	Total Amount received by State Fund during the year (a +b)		
a.	Amount of interest accrued to State Fund (on State Fund deposits)		
b.	Amount of received by State Fund (Other than ad hoc Authority) (i + ii)		
	i. Receipt of funds by State Fund (90% as share of State Fund under the Act)		
	ii. Amount of grants, loans etc. received by State Fund		
VI.	Total payment by National Fund to State Fund out of ad hoc Authority (a+b)		
a	Payments by National Fund to State Fund (Out of 90% of ad hoc Authority) (1+2+3+4+5+6+7+8+9)		
	1. Compensatory Afforestation		

	2. Additional Compensatory Afforestation		
	3. Penal Compensatory Afforestation		
	4. Net Present Value		
	5. Penal Net Present Value		
	6. Catchment Area Treatment Charges		
	7. Wildlife Conservation Plan Charges		
	8. Safety Zone Treatment Charges		
	9. Others (please specify)		
b	Payment by National Fund to State Fund out of interest accrued of ad hoc Authority		
VII.	Total expenditure by National Authority during the year out of principal and interest amount (a+b)		
(a)	Administrative Expenditure (i+ii+iii+iv+v+vi)		
	i. Personnel services and benefits		
	ii. Administrative Expenses		
	iii. Other administrative expenses		
	iv. Monitoring and Evaluation Expenditure		
	v. Other administrative expenses		
	vi. Non recurring Management Expenditure like Creation of Capital Asset		
(b)	Expenditure on Schemes (i+ii+iii)		
	i. Expenditure on Ongoing Schemes		
	ii. Expenditure on New Schemes		
	iii. Others		
VIII.	Total Expenditure from State Fund (i+ii)		
	i. Total expenditure from State Fund out of ad hoc Authority		
	ii. Total expenditure from State Fund under the Act		
IX.	Total Closing balance of National Fund (a+b+c+d+d+e+f)		
	a. Closing Balance of principal amount of National Fund (10% share of ad hoc Authority)		
	b. Closing balance amount of 10% share received by National Fund from State Fund under the Act		
	c. Closing balance amount of interest received by National Fund		
	d. Closing balance amount of grants, loans, etc. received by National Authority		



	e. Closing balance amount of 90% share of ad hoc Authority due to State Fund, still lying with National Fund (Mention names of states) (1+2+3+4+5+6+7+8+9)		
	1. Compensatory Afforestation		
	2. Additional Compensatory Afforestation		
	3. Penal Compensatory Afforestation		
	4. Net Present Value		
	5. Penal Net Present Value		
	6. Catchment Area Treatment Charges		
	7. Wildlife Conservation Plan Charges		
	8. Safety Zone Treatment Charges		
	9. Others (please specify)		
	f. Closing balance amount of Interest on 90% share of ad hoc Authority due to State Fund, still lying with National Fund (Mention names of states)		
X.	Total Closing balance of State Fund (a+b+c+d)		
	a. Closing balance of principal amount component wise of all states after expenditure (90% share of ad hoc Authority) (1+2+3+4+5+6+7+8+9)		
	b. Closing balance amount of interest received by State Fund (both on ad hoc Authority and under the Act)		
	c. Closing balance of grants, loans, etc. received by State Authority		
	d. Closing balance amount of 10% share of National Fund collected by States under the Act and not transferred to National Fund along with interest		
XI.	Cumulative figure of National Fund outstanding dues from states (Out of 10% share of National Fund collected by States under the Act and not transferred to National Fund along with interest)		

## Declaration

The above report has been verified and found correct. The report has been adopted by National Authority.

Date

Signature

Member-Secretary,  
National Authority.

## FORM IV

Records and Accounts to be maintained by the National Authority  
[See Rule 33]

The following accounts/records will be maintained:

1. Cash Book, Ledger, Journal, Public Fund Accounts Register
2. Stock Register, Fixed Asset Register.

3. Registers showing expenditure by Heads of Accounts.
4. Monthly financial statement of Accounts and physical output
5. Quarterly Monitoring Register
6. Register for Annual Share of National Fund from the State Fund (State wise)
7. Register of Grants/Loans etc.
8. Records of schemes approved and executed by the National Authority including statement of funds released to beneficiaries of the scheme.

**FORM V**

**Statement of Accounts of National Authority for the  
financial year ending on 31st March, 20.....**

[See Rule 34]

(Separate Forms for other Grants/Loans etc. are to be submitted)

As on 31st March.....

1	2	3	4	5	6	7	8
Sl. No.	Head	Physical output as approved in annual plan of operation (in units)	Actual physical achievement during the year (in units)	Cumulative physical achievement till date. (in units)	Budget allocation during the year (in Rs)	Actual amount spent (in Rs)	Cumulative amount till date (in Rs)
I	Schemes						
	a. Ongoing schemes						
	i.						
	ii.						
	iii.						
	iv.						
	v.						
	b. New Schemes						
	i.						
	ii.						
	iii.						
	iv.						
	v.						
	vi.						
	c. Others (specify)						
	i.						



	ii.						
	iii.						
	iv.						
		Budget Allocation (in Rs.)	Actual amount spent during the year (in Rs.)	Actual amount spent during last year (in Rs.)	Remarks		
II	a. Administrative Charges*						
	b. Other Administrative Expenses*						
	c. Others*						
III	Monitoring and Evaluation						
	a. Annual Audit						
	b. Comptroller and Auditor General Audit						
	c. E-green Watch Outcome						
	d. Third Party Monitoring						

## Declaration:

The above Report has been verified and found correct. The Report has been adopted by National Authority

Date:

Signature Member-Secretary, National Authority

Notes: IIa \* Administrative charges include - Staff salary and wages, Pay and Allowances, Overtime Allowances, Pensionary charges, Medical Treatment, Administrative Expenses, Domestic Travel, Foreign Travel, Office Expenses, Electricity and Power, Water Charges, Rent, Rates and Taxes (including property tax), Hire, Purchase and Maintenance of Staff Car including petroleum, oil and lubricants (POL).

IIb\* Other administrative charges include - Sitting fee and admissible allowances to the non-official members of the National Authority, Expenditure on conference, seminar, workshop, etc., Training Programme, Advertisement & Publicity, Minor works, Professional Services, Other contractual Services.

IIIc\* Others include Cartage and Carriage inwards (on purchase of fixed assets/non-recurring items), Printing and Publications (other than academic), Subscription Expenses (other than academic), Non recurring management expenditure like, creation of Capital Asset of National authority, any other expenditure.

### FORM VI

Annual Budget proposal of State Authority for financial year.....

Submitted along with the Annual Plan of Operation

[See Rule 35]

Sl. No.	Description	Current Financial Year (in Rs)	Last Financial Year (in Rs)
1.	a. Opening Balance of funds received from National Authority as on 1st April		
	b. Opening Balance of loans/grants etc. received as on 1st April		
2.	Estimated Annual receipt of State Authority		
	(a) Receipt of Fund by State Authorities from User agencies		
	(b) Receipt of accrual of interest on State Fund		
	(c) Receipt of Grants/loans/others of State Authority		
	(d) Any Other Income		
3.	Total estimated funds available with State Authority (as on 1st April)(1+2)		
4.(i)	Annual proposed expenditure of State Authority out of State Fund		
	Activities to be undertaken from interest (specify) under Rule 6		
	Recurring Management Expenditure		
	i. Personnel services and benefits*		
	ii. Administrative Expenses**		
	iii. Other Administrative Expenses***		
	iv. Any other expenditure		
	Activities to be undertaken from Net Present value (specify) under Rule 5		
	a. Non recurring Management Expenditure like Creation of Capital Asset/		
	b. Afforestation and other permissible activities		
	c. Expenditure on Ongoing works		
	d. Expenditure on New works		
	e. Monitoring and Evaluation Expenditure		
4(ii)	Compensatory Afforestation works		



4(iii)	Catchment Area Treatment works		
4(iv)	Wildlife Management works		
4(v)	Other (specify)		
4.(vi)	Total estimated expenditure out of grants/loans etc.		
5.(i)	Estimated Gross Total Expenditure {4(i)+4(ii)+4(iii)+4(iv)+4(v)+4(vi)}		
(ii)	Estimated payments to National Authorities out of funds received from use agency.		
6.	Total closing balance with State Authority		
	a. Closing balance of funds received from National Authority		
	b. Closing balance out of receipt from User agencies		
	c. Closing balance of grants/loans etc.		

## Declaration

The budget proposal as mentioned above has been approved and adopted by the State Authority.

Date:

Member-Secretary

State Authority

Note 1: For the purpose of budget estimate (referred in serial number 1, 2 and 3) for the year under consideration the opening balance refers to the fund available as on the 1st April of the previous year.

Note 2: \*Personnel services and benefits includes -Staff salary and wages, Pay and Allowances, Travelling Allowances, Overtime Allowances, Pensionary charges, Medical Treatment etc.

Notes 2: \*\* Administrative expenses include - Office Expenses, Electricity and Power, Water Charges, Rent, Rates and Taxes (including property tax), Hire, Purchase & Maintenance of Staff Car including petroleum, oil and lubricants (POL) of the State Authority.

Note 3: \*\*\* Other administrative expenses include - Sitting fee and admissible allowances to the non-official members of the National Authority, Expenditure on conference, seminar, workshop, etc. Training Programme, Advertisement and Publicity, Minor works, Professional Services, Other contractual Services.

## FORM VII

Monthly Account of State Authority for the Month.....

[See Rule 37]

I.	Total opening balance of State Funds (a+b+c+d)	Out of 90% share of State Fund under ad hoc Authority	out of 90% share of State Fund under the Act	Current month (in rupees)	Last month (in rupees)	Cumulative amount till this month (in rupees)
a.	Opening balance of principal amount component wise (1+2+3+4+5+6+7+8+9)					

	1. Compensatory Afforestation					
	2. Additional Compensatory Afforestation					
	3. Penal Compensatory Afforestation					
	4. Net Present Value					
	5. Penal Net Present Value					
	6. Catchment Area Treatment Charges					
	7. Wildlife Conservation Plan Charges					
	8. Safety Zone Treatment Charges					
	9. Others (please specify)					
b.	Opening balance amount of interest received by State Fund (both from ad hoc Authority and under the Act)					
c.	Opening balance amount of grants, loans etc. received by State Authority					
d.	Opening balance amount of 10% share of National Fund with interest on delay, collected by States under the Act and not transferred to National Fund.					
II.	Total Amount received by State Fund during the month (a+b+c+d)					
a.	Amount of interest accrued to State Fund (on State Funds deposits under the Act and from ad hoc Authority transferred by National Fund)					
b.	Total Receipt by State Funds from ad hoc Authority and under the Act	Out of 90% share of State Fund under ad hoc Authority	out of 90% share of State Fund under the Act			
	Principal Component (1+2+3+4+5+6+7+8+9)					
	1. Compensatory Afforestation					
	2. Additional Compensatory Afforestation					



	3. Penal Compensatory Afforestation					
	4. Net Present Value					
	5. Penal Net Present Value					
	6. Catchment Area Treatment Charges					
	7. Wildlife Conservation Plan Charges					
	8. Safety Zone Treatment Charges					
	9. Others (please specify)					
c.	Amount of grants, loans etc. received by State Fund					
d.	Amount of interest on National Fund 10% share under the Act not transferred to National Fund					
III.	Total Expenditure by State Fund (a+b)					
a.	Total expenditure by State Funds under ad hoc Authority and under the Act	Out of 90% share of State Fund received from ad hoc Authority	out of 90% share of State Fund under the Act			
	Principal Amount Component wise of all states (1+2+3+4+5+6+7)					
	1. Compensatory Afforestation					
	2. Additional Compensatory Afforestation					
	3. Penal Compensatory Afforestation					
	4. Net Present Value					
	5. Catchment Area Treatment Charges					
	6. Wildlife Conservation Plan Charges					
	7. Others (please specify)					
b.	Total Expenditure by State Funds out of interest transferred from ad hoc Authority and under the Act					

	i. Amount Spent by State Fund (60% of interest accrued)					
	ii. Amount Spent by State Fund (40% of interest accrued)					
IV.	Payment to National Fund					
	i. Out of principal amount of 10% share of National Fund under the Act					
	ii. Out of Interest amount on delayed payment of National Fund share					
V.	Total Closing balance of State Fund (a+b+c+d)					
	a. Closing balance component wise of all State Fund	Out of ad hoc Authority	State Fund share under the Act			
	Total Principal amount (1+2+3+4+5+6+7+8+9)					
	1. Compensatory Afforestation					
	2. Additional Compensatory Afforestation					
	3. Penal Compensatory Afforestation					
	4. Net Present Value					
	5. Penal Net Present Value					
	6. Catchment Area Treatment Charges					
	7. Wildlife Conservation Plan Charges					
	8. Safety Zone Treatment Charges					
	9. Others (please specify)					
	b. Closing balance amount of interest received by State Fund (both on fund from ad hoc Authority and under the Act)					
	c. Closing balance amount of grants, loans etc. received by State Authority					
	d. Closing balance amount of 10% share of National Fund under the Act and interest collected by State on delayed payment to National Fund and not transferred to National Fund.					
VI.	Cumulative figure of under the Act's outstanding dues from states (out of 10% share under the Act)					



	and interest, collected by States on delay and not transferred to under the Act)			
--	--	--	--	--

## Declaration

The above report has been verified and found correct. The report has been adopted by State Authority.

Date

Signature  
Member-Secretary  
State Authority

## FORM VIII

Monthly Statement of State Authority on  
Physical and Financial achievements by the State  
[See Rule 37]

Sl. No.	Description	Physical outcome Target as approved in annual plan of operation (in hectare/ trees)	Actual physical achievement during the year (in hectare/ trees)	Cumulative achievement till date. (in hectare/ trees)	Current Month (in rupees)	Last Month (in rupees)	Cumulative amount till this month (in rupees)
I.	Total Expenditure out of ad hoc Authority funds [Total Component wise works from Principal Amount] (1+2+3+4+5+6+7+8+9)						
	1. Compensatory Afforestation						
	2. Additional Compensatory Afforestation						
	3. Penal Compensatory Afforestation						
	4. Net Present Value						
	5. Penal Net Present Value						
	6. Catchment Area Treatment Charges						
	7. Wildlife Conservation Plan Charges						

	8.Safety Zone Treatment Charges						
	9.Others (please specify)						
II.	Amount of expenditure from State Fund out of 90% share [Total component wise works from principal amount] (1+2+3+4+5+6+7+8+9)						
	Total Component wise Principal Amount works						
	1. Compensatory Afforestation						
	2. Additional Compensatory Afforestation						
	3. Penal Compensatory Afforestation						
	4. Net Present Value						
	5.Penal Net Present Value						
	6. Catchment Area Treatment Charges						
	7. Wildlife Conservation Plan Charges						
	8. Safety Zone Treatment Charges						
	9. Others (please specify)						
III.	Total Expenditure by State Funds out of interest transferred from ad hoc Authority						
IV-a.	Amount Spent by State Fund (60% of interest accrued)[1+2+3+4+5+6]						
	1.to offset the incremental cost of compensatory afforestation and penal compensatory afforestation at the increased wage rates;						
	2.to offset the incremental cost of catchment area treatment plan at the increased wage rates;						



	3.to offset the incremental cost of wildlife management plan at the increased wage rates						
	4. Disbursement of salary and allowances of members and staffs, both regular and contractual, of the State Authority constituted under the Act;						
	5. Disbursement of sitting fees and allowances to nominated members of the State Authority constituted under the Act;						
	6.activities referred in sub-rules (2) and (3) of Rule 5						
IV-b.	Amount Spent by State Fund (40% of Interest accrued)						
	Total Administrative Expenditure (i+ii+iii+iv+v+vi)						
	i. Personnel services and benefits						
	ii. Administrative Expenses						
	iii. Other administrative expenses						
	iv. Monitoring and Evaluation Expenditure						
	v. Non recurring management expenditure like creation of capital asset						
	vi. Other expenditures referred in sub-rule (b) of Rule 6						
V.	Outstanding dues to be paid to National Fund under the Act (out of 10% share and accrued interest on the National Fund share not transferred)						

## Declaration

The above report has been verified and found correct. The report has been adopted by State Authority.

Date:

Signature

Member-Secretary

State Authority

**FORM IX****Annual Statement of State Authority on Physical  
and Financial achievements by the State...**

[See Rule 37]

Sl. No	Description	Physical Target as approved in annual plan of operation (in units)	Actual physical achievement during the year (in units)	Physical Target (others)	Physical Achievements (others)	Financial Target (in Rs)	Financial Achievement (in Rs)
I.	Total expenditure out of ad hoc Authority funds [Total Component wise works from Principal Amount] (1+2+3+4+5+6+7)						
	1. Compensatory Afforestation						
	2. Additional Compensatory Afforestation						
	3. Penal Compensatory Afforestation						
	4. Net Present Value						
	5. Catchment Area Treatment Charges						
	6. Wildlife Conservation Plan Charges						
	7. Others (please specify)						
II.	Amount of expenditure by State Fund out of 90% share [Total Component wise works from Principal Amount] (1+2+3+4+5+6+7)						
	Total Component wise Principal Amount works						



	1.Compensatory Afforestation						
	2.Additional Compensatory Afforestation						
	3.Penal Compensatory Afforestation						
	4. Net Present Value						
	5. Catchment Area Treatment Charges						
	6.Wildlife Conservation Plan Charges						
	7.Others (please specify)						
III.	Total Expenditure by State Funds out of interest transferred from ad hoc Authority						
IV-a.	Amount Spent by State Fund (60% of interest accrued)[1+2+3+4+5+6]						
	1.to offset the incremental cost of compensatory afforestation and penal compensatory afforestation at the increased wage rates;						
	2.to offset the incremental cost of catchment area treatment plan at the increased wage rates;						
	3.to offset the incremental cost of wildlife management plan at the increased wage rates						
	4.Disbursement of salary and allowances of members and staffs, both regular and contractual, of the State Authority constituted under the Act;						
	5. Disbursement of sitting fees and allowances to nominated members of the State Authority constituted under the Act;						
	6.activities referred in sub rule (2) and (3) of Rule 5						

IV-b.	Amount Spent by State Fund (40% of Interest accrued)			
	Total Administrative Expenditure (i+ii+iii+iv+v+vi)			
	vii. Personnel services and benefits			
	viii. Administrative Expenses			
	ix. Other administrative expenses			
	x. Monitoring and Evaluation Expenditure			
	xi. Non recurring management expenditure like creation of capital asset			
	xii. Other expenditures referred in sub-rule (b) of Rule 6			
V.	Outstanding dues to be paid to National Fund under the Act (out of 10% share and accrued interest on the National Fund share not transferred)			

## Declaration

The above report has been verified and found correct. The report has been adopted by State Authority.

Date:

Signature

Member-Secretary

State Authority

## FORM X

### Records and Accounts to be maintained by the State Authority [See Rule 37]

The following accounts/records shall be maintained:

1. Cash Book, Ledger, Journal, and Public Fund Accounts Register.
2. Stock Register and Fixed Asset Register.
3. Registers showing expenditure by Heads of Accounts.
4. Monthly financial statement of Accounts and physical outputs.
5. Quarterly Monitoring Register.
6. Register for Annual Share of National Fund from the State Fund (State wise)
7. Register of Grants/Loans, etc.
8. Work register recording all physical works and corresponding expenditure carried out State Fund.
9. Plantation journal.



## FORM XI

Statement of Accounts of State Authority for the  
financial year ending on 31st March, .....

[See Rule 38]

(Separate Forms for other Grants/Loans etc. are to be submitted)

As on 31st March .....

1	2	3	4	5	6	7	8
Sl. No.	Head	Physical output as approved in annual plan of operation (in units)	Actual physical achievement during the year (in units)	Cumulative physical achievement till date. (in units)	Budget allocation during the year (in Rs)	Actual amount spent (in Rs)	Cumulative amount till date (in Rs)
I	Schemes						
	1. Compensatory Afforestation						
	Additional Compensatory Afforestation						
	3. Penal Compensatory Afforestation						
	4. Net Present Value						
	5. Catchment Area Treatment Charges						
	6. Improvement/ protection of forest						
	7. Publicity and Education						
	8. Training						
	9. Movable assets						
	i						
	ii						
	iii						
	10. Immovable assets						
	i						
	ii						
	11. Other (specify)						

	i.						
	ii						
		Budget Allocation (in Rs.)	Actual amount spent during the year (in Rs.)	Actual amount spent during last year (in Rs.)	Remarks		
II a.	Administrative Charges*						
b.	Other Administrative Expenses*						
c.	Others*						
III	Monitoring and Evaluation						
	e. Annual Audit						
	f. Comptroller and Auditor General Audit						
	g. E-green Watch Outcome						
	h. Third Party Monitoring						

## Declaration

The above Report has been verified and found correct. The Report has been adopted by State Authority.

Date:

Signature

Member-Secretary

State Authority

**Notes:** II-a \* Administrative charges include - Staff salary and wages, Pay and Allowances, Overtime Allowances, Pensionary charges, Medical Treatment, Administrative Expenses, Domestic Travel, Foreign Travel, Office Expenses, Electricity and Power, Water Charges, Rent, Rates and Taxes (including property tax), leasing and hiring of Staff Car including petroleum, oil and lubricants (POL), leasing and hiring of buildings for State Authority

II-b\* Other administrative charges include - Expenditure on conference, seminar, workshop, etc. Training Programme, Advertisement and Publicity, Minor works, Professional Services, Other contractual Services.

III-c\* Others include Cartage and Carriage inwards (on purchase of fixed assets/non-recurring items), Printing and Publications (other than academic), Subscription Expenses (other than academic), Non recurring management expenditure like, creation of Capital Asset of State Authority, any other expenditure.

## FORM XII

[See Rule 39]

## Annual Plan of Operation

[To be submitted by the 31st December  
of current year for next financial year]

The annual plan of operation (APO) shall be prepared in the following parts:

1. Part-1: Brief history and past performance



Part-I of APO shall contain:

- (a) Brief description of forests and forestry sector in the State.
- (b) Compensatory afforestation, other forestry and related schemes (physical and financial) including catchment area treatment, wildlife management and community development works and activities carried out therein in the State in last five years from the State Fund, in tabular form.
- (c) Forestry and other related schemes (physical and financial) and activities carried out therein in the state in previous years from the fund received under other schemes of the Government in tabular form.
- (d) Year wise total forest area diverted in the various districts/ forest divisions of the State since 1980, in tabular form.
- (e) Year wise total compensatory afforestation carried out in the State since 1980, in tabular form.
- (f) Brief description and abstract of the monitoring work done by the Monitoring and Evaluation Wing of the State Forest Department.
- (g) Brief description and abstract of the monitoring work done by the independent monitor (Third Party Monitoring) in the State
- (h) Any other important information for consideration relevant for preparing APO.

2. Part-II: Activities to be undertaken for compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, catchment area treatment plan and for any other site specific scheme may be used as per site-specific schemes submitted by the State along with the approved proposals for diversion of forest land under the Forest (Conservation) Act, 1980 (69 of 1980) referred to in clause (a) of Section 6 of the Act:

- (a) District/ forest division wise details of new compensatory afforestation, catchment area treatment plan works, wildlife management activities to be done as per the conditions imposed under forest clearance granted by the Central Government under the Forest (Conservation) Act, 1980.
- (b) Location, estimated cost and implementation schedule of each activity proposed to be executed from State Fund to be provided district / division wise.
- (c) Details of maintenance works in physical and financial terms proposed to be undertaken in the current financial year in the case of compensatory afforestation work, catchment area treatment plan works, wildlife management activities and other such activities undertaken in previous years which need maintenance for its survival and sustainability.

*Note:* Details of only those districts may be provided where the compensatory afforestation, penal compensatory afforestation, catchment area treatment, wildlife management and other activities referred to in Section 6 of the Act have to be undertaken during the current financial year under consideration.

3. Part-III: Activities to be undertaken from net present value and interest component referred in Rule 5 and Rule 6:

- (a) District/ forest division wise details of activities to be done in the State on specified activities referred to in Rule 5 and Rule 6.
- (b) Location, estimated cost and implementation schedule of each activity proposed to be executed from State Fund to be provided district / division wise.
- (c) Details of maintenance works in physical and financial terms, proposed to be undertaken in the current financial year in the case of activities undertaken in the State on specified activities referred to in Rule 5 and Rule 6 undertaken in previous years which needs maintenance for its survival and sustainability.

*Note:* Details of only those districts may be provided where these activities referred to in Rule 5 and rules 6 have to be done during the current financial year under consideration.

4. Part-IV: Measurable output of all physical activities and targets of each permissible activity along with the period required for achieving the measurable output:

- (a) Physical and financial targets of each activity to be undertaken in measurable quantity along with the estimated cost of such activities in tabular form including details provided in Part II and Part III.
- (b) Measurable output of all physical activities to be undertaken along with the period required for achieving the measurable output.
- (c) Details of the concurrent monitoring and evaluation report including third party monitoring undertaken in past with photographs.

*Note:* The APO duly approved by the State Authority shall be submitted by the State Authority before the 31st December of every year to the National authority for the next financial year.

#### Declaration

The above annual plan of operation has been adopted by the State Authority.

Signature  
Member-Secretary  
State Authority

---