



Accounting Procedure For Tripura SCATFORM Society

Table of Contents

	Page No
2-4.OBJECTIVE	4
5.FUNDS MANAGEMENT	4-6
6.ACCOUNTING PRINCIPLES	7
7.CASH TRANSACTION AND THE CASH BOOK	7
8.BANK TRANSACTIONS	8
9.JOURNALS	9
10.ADVANCES	9
11.PROCUREMENT / WORKS	10
12.BANK BOOK	10-11
13.GENERAL LEDGER	11
14.GRANTS LEDGER	11
15.BOOKS OF ACCOUNTS	12
16.HEADS OF ACCOUNTS	12-13
17.STOCK AND STORES	13
18.AUDIT	13-14
19.BUDGET	15
20.REIMBURSEMENT	15
21.ACCOUNTS IN DISTRICT MANAGEMENT UNIT	16
22.FUNDS MANAGEMENT AT THE DMU	16
23.CASH BOOK AT DMU	17
24.PROCUREMENTS/ WORK EXECUTED AT DMU LEVEL	17
25.ACCOUNTS IN SUB DIVISIONAL MANAGEMENT UNIT	18
26.FUNDS MANAGEMENT AT THE SDMU	18
27.CASH BOOK AT SDMU	19
28.PASSING OF BILLS FOR WORKS EXECUTED AT RMU LEVEL	19-20
29.ACCOUNTS IN THE RMU LEVEL	20
30.MAINTENANCE OF ACCOUNTS IN THE RMU LEVEL	21
31.ACCOUNTS IN JFMC / SHG / JLG LEVEL	21

Forms and Formats

	Page No
Form No. 1: Register of Cheques/Drafts Received	22
Form No. 2:Money Receipt	23
Form No. 3:Stock Register of Money Receipt	24
Form No. 4:Fixed deposit / Term Deposit Register	25
Form No. 5: Register of Cheques Issued	26
Form No. 6: Journal Voucher	27
Form No. 7: Journal Register	28
Form No. 8: Advance Requisition Form	29
Form No. 9: Register of Advance Paid	30
Form No. 10: Register of Grants Paid and UCs received	31
Form No. 11: Register of Fixed Assets.	32
Form No. 12: Certificate of Payment	33
Form No. 13: Income Tax / TDS/GST Deposit register	34
Form No. 14: Register of bills received from DMU	35
Form No. 15: Register of Cheques issued to JFM etc.	36
Form No. 16: Register of grants received and UCs submitted.	37

Abbreviations:

BRS	Bank Reconciliation Statement
C & AG	Comptroller & Auditor General of India
CEO	Chief Executive Officer
DDO	Drawing & Disbursing Officer
DMU	Divisional Management Unit
EB	Executive Body
GOI	Government of India
GOT	Government of Tripura
GST	Goods and Service Tax
HPC	High Power Committee
JICA	Japan International Cooperation Agency
MIS	Management Information System
NGO	Non-Government Organisation
PD	Project Director
PMU	Project Management Unit
RMU	Range Management Unit
SCATFORM	Project for Sustainable Catchment Forest Management
TA	Travelling Allowance
TSS	TripuraSCATFORM Society
UC	Utilization Certificate
VAT	Value Added Tax

Accounting Procedure of the Tripura SCATFORM Society

1. Transparency and accountability are the main criteria associated with the handling of any public fund. Keeping this in view for the sake of financial propriety and discipline the following accounting rules and procedures for conduct of business and maintenance of accounts of the Tripura SCATFORM Society (TSS) has been formulated based on the accounting procedure of Tripura Forestry Improvement and Poverty Alleviation Society.
2. **OBJECTIVE:** The objectives of the accounting procedure are:
 - 2.1. To introduce necessary system for finance, purchase, accounts, audit and statutory compliances ;
 - 2.2. To record transactions on principles of commercial accounting as commercial accounting is prepared on cash as well as accrual basis of accounting through which the entity gets actual position of the entity;
 - 2.3. To regularize and introduce standard forms and formats for recording facts correctly.
 - 2.4. To provide timely Management Information System (MIS) for decision making, corrective action, basic data for submission to various outside authorities, whenever necessary;
 - 2.5. To record the assets and liabilities and various receipts and payments of the society properly;
 - 2.6. To provide internal control and check in recording of various accounting transactions;
 - 2.7. To update the accounts of the society without delay, assuring preparation of statement of accounts in time, update information as on any required date.
3. The Chief Executive Officer & Project Director (CEO& PD) shall be in overall responsibility of effective implementation of these rules.
4. a) Keeping in view of the changed conditions and growth of the society, these rules may be reviewed and modified whenever felt necessary with the approval of the Governing Body.

(b) There shall be a Project Management Unit (PMU) which shall be responsible for day to day functioning of the society for implementation of the Project.

5. FUNDS MANAGEMENT

- 5.1. The Society shall receive funds from the State Government, Government of India or from any other source as the case may be and as granted by the State Government by way of grants or specified grants against Projects.
- 5.2. The fund so received by the society shall be operated by the designated officers posted in the PMU as per the order of the Chief Executive Officer & Project Director.
- 5.3. Grants shall be utilised by the society for meeting its expenditures as per the

- approved APO (Annual plan of operation). Specified grants shall be utilized only for the specific project for which it is sanctioned.
- 5.4. All funds received by the society shall be deposited in the “savings accounts” at one or more Scheduled/ Nationalized banks as the case may be.
 - 5.5. Funds received in the shape of cheque/draft/ RTGS/NEFT shall be entered in the cheque/ Draft/RTGS/NEFT Register to be maintained in Form No. 1 and should immediately be deposited in the bank account of the Society not later than next three (3) working days.
 - 5.6. Funds received in Cash/draft/ cheque/bank transactions should be supported by the Money Receipt to be issued in Form No. 2 and should be deposited in the manner as in sub rule (5.4) above. The money receipts should be printed and machine numbered in duplicate. A Stock Register of Money Receipt Books should be maintained in Form No. 3.
 - 5.7. The Chief Executive Officer & Project Director or any other Officer of the Society duly Authorised by him may operate the financial transactions of the Society in the bank.
 - 5.8. All bank accounts of the society shall be reconciled on monthly basis and all outstanding entries appearing in the reconciliation statement shall, as far as possible, be cleared before the next reconciliation undertaken.
 - 5.9. Funds requirement for the next one month or so may be worked out and the balance amount in the bank account may be kept in fixed/ term deposits with Scheduled banks. Interest accrued on bank deposits shall be retained by the society and utilized for the implementation of the Project.
 - 5.10. A fixed deposit register shall be maintained in Form No. 4 and timely renewal of the same shall be made, if funds are not required for expenditure during the next month.
 - 5.11. For meeting day to day administrative expenses, the society may maintain an imprest cash balance of Rs. 1,50,000/- only (One Lakh & Fifty Thousand only) with Drawing and Disbursing Officer to be designated by the Project Director.

Process of putting forward budget request, fund flow and submission of Statement of Expenditures (SOE)/ Monthly Accounts/ Utilization Certificates (UC) by various levels is depicted in the figure below. As an exception, the Wildlife Warden, Gomati Wildlife Sanctuary (SDMU) will receive funds directly from PMU and transfer them to EDC through RMU, and will maintain records and also share the Monthly Accounts with PMU as well as DFO (Dhalai) who is Nodal Officer for the Gomati Wildlife Sanctuary.

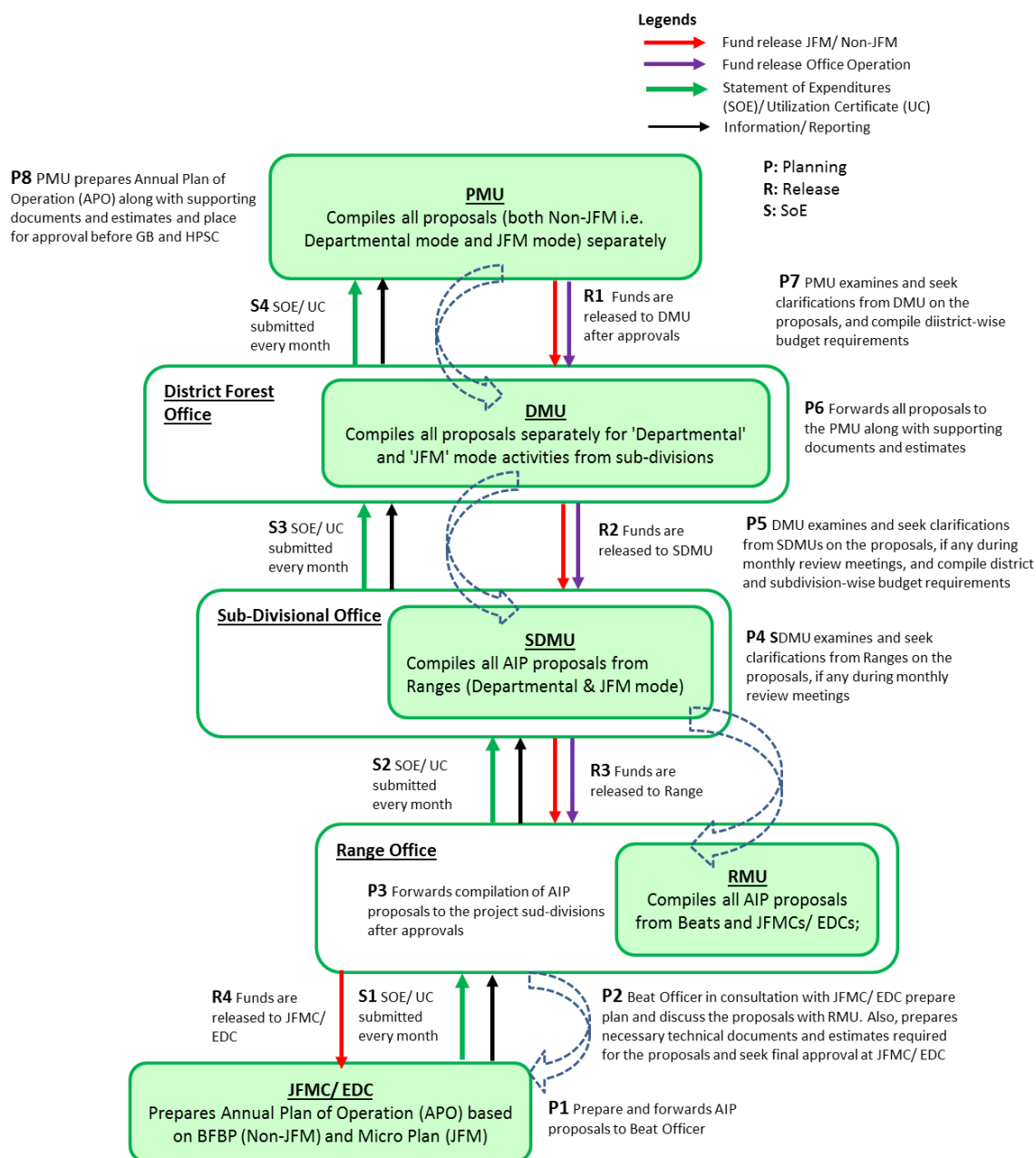


Figure: Fund Flow and Planning & SOE Submission

The success of the project lies on timely disbursement of funds to the project implementers i.e. the DMUs/ SDMUs/ RMUs and the JFMCs/ EDCs. For this purpose, there should be timely release of funds by the PMU to the DMU & by the DMU to the SDMU to JFMC/ EDC through the RMU.

All payment for works, release of advances from PMU to DMUs and transfer of funds from DMUs to the SDMUs/ RMUs and JFMCs/ EDCs will be done through electronic transfer following the provisions under Govt. of Tripura Office Memorandum in this regard.

Funds of the Society shall not be diverted or re-appropriated to meet any expenditure that has not been sanctioned by the competent authority.

6. ACCOUNTING PRINCIPLES

The Tripura SCATFORM Society (TSS) shall follow commercial pattern of accounting.

- 6.1 Double entry mercantile system of accounting shall be adopted by the Society.
- 6.2 The financial year of the society shall be from the 1st April of the year to the 31st March of the next year.
- 6.3 All Books of accounts shall be maintained at the Head Office of the Society except for the DMU, SDMU and RMU whose records in respect of transaction are to be maintained there separately.
- 6.4 Receipt and payment account and Income & Expenditure Account for the whole year and Balance sheet at year end shall be prepared within three months after the closing of the financial year.
- 6.5 Maintenance of records to comply with requirement of Statutory Act, 1860, the Income Tax Act, 1961, PF/ESI Acts, Goods and Services Tax (GST) Act, payment of bonus Act, etc.
- 6.6 All the accounts shall be balanced and monthly trial balance shall be prepared within 10th of the subsequent month.

7. CASH TRANSACTION AND THE CASH BOOK

- 7.1 All remittances to the Society exceeding rupees two thousand and five hundred (Rs.2500/-) shall be received by means of Account Payee Cheque/Draft/RTGS/NEFT in the name of the Society and not in any other name.
- 7.2 Cash purchase may be permitted for a sum not exceeding Five Thousand (Rs.5000/-) only in case of emergency out of the imprest kept in the office. For payments exceeding Five Thousand (Rs.5000/-), Account payee Cheque/Draft/RTGS/NEFT will be used.
- 7.3 Codal formalities shall be followed while making purchase of any kind.
- 7.4 The Cashbook should be maintained in printed forms with pages machine numbered serially from page 1.
- 7.5 A certificate regarding the number of pages contained in the Cashbooks is to be furnished on the front page of the cashbook by the Asst Director (DDO).
- 7.6 Funds received on behalf of the Society and the expenditure & advances made are to be recorded in the Books of account.
- 7.7 The cashbook should be written on daily basis and all entries are to be attested by the DDO, who may be authorized to sign the Cash Book.
- 7.8 The Cash Book should be written in Ball Pen.
- 7.9 The incorrect entry should be clearly struck off under attestation of the DDO and correct entry made separately.
- 7.10 Physical verification of cash Balance should be made by the DDO at least one in a month and his findings recorded in the Cash Book.
- 7.11 Debits and Credits towards bank charges, commission or interest which appear in the Bank Pass Sheets with supporting debit and credit advices received from the bank shall be recorded in the Cash Book.
- 7.12 The Bank balance should be reconciled at the end of each month by preparing a bank reconciliation statement.

8. BANK TRANSACTION

- 8.1. Bank operation should be reduced to minimum number of accounts.
- 8.2. All cheques/ bank drafts etc. received by the Society should be deposited immediately & latest by next three (3) working days.
- 8.3. All cheques issued shall bear the signature of the authorized Offices as noted at para 5.7 above. Amount of the cheque both in words & figures should be written in such manner that there will be no scope for interpolation.
- 8.4. All cheques shall be received only in the name of the Society and it is to be ensured that they are crossed "Account Payee" immediately on receipt for banking.
- 8.5. All bank payment shall be made by RTGS/NEFT or crossed "Account Payee" Cheques except self-drawl for office cash requirements.
- 8.6. Surplus fund available may be deposited in short-term deposit with banks as aforesaid taking into consideration of the future fund requirements.
- 8.7. Bank Statements are to be obtained by the 7th of every month for the preceding month's transactions and bank reconciliation statement should be prepared for each of the Bank accounts in operation. Such reconciliation should be reviewed for action whatever necessary.
- 8.8. Cheque number of each of the Cheques issued should be maintained in the Cash/Bank Book while giving the narration of such payment.
- 8.9. Cheque/Draft, inward (receipts) and Cheque outward registers should be maintained to record all the incoming Cheques with particulars in Form No. 1 and outgoing Cheques with particulars in Form No. 5. These registers should be signed by the authorized signatory to the Cheques.
- 8.10. Cheques shall be payable at any time within three months after the month of issue. If the currency of a Cheque expires owing to its not being presented within the period of validity, it may be received back by the society and cancelled a new Cheque in lieu of it may be issued. In case such a cheque is not returned due to loss etc. the bank drawn on should be required to furnish a non -payment certificate as under:

"Certified that Cheque No.....Dated.....for
 an amount of Rs.(Rupees.....)of the Tripura SCATFORM
 Society to have been drawn by him on this bank in favour
has not
 been paid and will not be paid if presented hereafter."

- 8.11. When it is necessary to cancel a Cheque, the cancellation must be recorded on the counterfoil, and the Cheque, if in the drawer's possession, shall be cancelled and strike out . If the Cheque is not in the drawer's possession, the bank drawn on should be immediately addressed to stop payment of the Cheque under intimation to the drawee requesting him to return the Cheque.
- 8.12. If the Society is informed that a Cheque drawn by it has been lost by the drawee, the required certificate as noted a Para 8.10 above be obtained from the Branch Manager of the concerned bank after which it may consider to issue another Cheque.

9. JOURNALS

- 9.1. An accounting journal includes all debits and credits that the society experiences along with details about the entity on the other side of those transactions and such effect can only be given through journal vouchers in Form No. 6
- 9.2. After every journal voucher is prepared and approved, an entry of the same shall be made in the journal register. This help to ensure that no journal voucher is missed which needs to be recorded.
- 9.3. The journal should be maintained in Form No.7.
- 9.4. The journal voucher is to be prepared induplicate after taking approval of the CEO or any officer authorized by him. The voucher is to be serially numbered & filed along with all supporting documents.

10. ADVANCES

- 10.1 DMUs shall make assessment of funds requirement and send proposal to the PMU for payment of advances. The PMU after obtaining necessary sanction to the advances/grants shall issue Cheques/Drafts/NEFT/RTGS in favour of the DMUs.
- 10.2 Apart from this, various advances such as the T.A. advance, purchase advance, advance for other purposes etc, may have to be given under orders of the CEO& PD. Such advance payment may be sanctioned on “Advance Requisition Form” in Form No.8 and an Advance Register for such miscellaneous advances should be maintained in Form No. 9.
- 10.3 Payment of advance as per rule 10.2 should be guided by the principal that no second advance should be sanctioned unless the previous advance has been adjusted.
- 10.4 For advance paid under rule 10.1 and 10.2, a Register of advances Paid & UC/Voucher received is to be maintained in Form No.9.
- 10.5 The advance register should be periodically reviewed by the DDO or any other authorized officer and action taken for settlement of long outstanding advances.
- 10.6 Advances paid should also be record in the Cash Book as part of closing balance “in shape of advance”. It should not be treated as expenditure. When it is adjusted the amount in the voucher shall be entered in the cash book as expenditure and balance amount, if any refunded shall be shown in the closing balance in shape of “Cash”. The outstanding advance of any day as per the advance register should agree with the amount of closing balance “in shape of advance” of the cash book on the same day. Discrepancy, if noticed should be reconciled & proper entry in the cash book made.
- 10.7 The monthly accounts/UC/vouchers etc should be reconciled on quarterly basis with the accounts of PMU in the second fortnight of the month succeeding the quarter.

11. PROCUREMENT/WORKS

- 11.1 It may be necessary for the PMU to undertake certain procurements or works for running the office. The CEO&PD shall have full power to approve such procurement.
- 11.2 For making purchase and procurement of works and services and undertaking any work, the delegation of financial powers in the Operation Manual already adopted by the Society shall be followed.
- 11.3 Advance to supplier or contractor may be made as per the terms and conditions provisioned in the MoU/Contracts.
- 11.4 Payments to suppliers or contractors involving more than Rs. 5000/- be made by means of RTGS or Crossed Account Payee Cheques. However, for petty purchases below Rs. 5000/- cash payment may be made out of the imprest funds.
- 11.5 All payments shall be made against supporting vouchers/bills in original.
- 11.6 The supporting bills /vouchers which are passed for payment should be cancelled with rubber stamp "Paid and Cancelled". Thus, such paid bills/vouchers cannot be presented again for payment.
- 11.7 When supporting bills/vouchers cannot be obtained for any expenses, certificate of payment is to be made by the person making such payment in Form No 12 and the same is to be duly countersigned by the concerned Assistant Director.

12. BANK BOOK

- 12.1 The Bank book shall be recorded and maintained by the same person who handles the bank receipt and bank payments.
- 12.2 The Bank book shall be updated at least once in a day. The book shall be closed at the end of every day and the closing balance shall be arrived at. Entries in the Bank book shall be made only for actual receipts and payments and not for any other reason.
- 12.3 The Bank book shall be produced to the DDO, for verification at the end of every day, who shall verify the same and affix his signature on the Bank book itself.
- 12.4 If the accounting is maintained in computerized software, a daily printout of Bank book should be taken and the daily verification procedure as mentioned above should be followed.
- 12.5 The bank passbook shall be updated once in a month. In case, if the statements are issued by the bank instead of pass book system, the statement shall be obtained on a monthly basis.
- 12.6 Reconciliation of the Bank book and the Bank Pass book/ Bank statement shall be prepared on the monthly basis (Called as Bank Reconciliation statement-BRS) in the following manner.

A-Balance as per Bank Book

B-Add.

- (a) Cheques issued but not Presented (List enclosed)
- (d) Other credits included in Bank statement i.e. Interest form Deposits, etc. If any, but not entered in bank book (List Enclosed)

C-Total (A+B)

D-Less

- (a) Cheques deposited in bank but not credited by bank as Per statement.
- (b) Bank charges not entered in bank book.
- (c) Cheques dishonoured but not yet reflected in bank book (List enclosed)

E (C-D) - Balance as per Bank statement.

12.7 The BRS shall be prepared for every bank and produced before the DDO for verification and signature.

13. GENERAL LEDGER

13.1 General Ledger is maintained to record individual account for each Kind of receipt & expenditure other than cash account & Bank account. This should ultimately help the Society to prepare the monthly Trial Balance and Annual Statement of Income & Expenditure and other financial statement. General Ledger shall be in printed books and machine numbered. Entries in the General Ledger shall be posted on the basis of original entries recorded in the cash book and journal Books. Connected Columns in the General Ledger shall have brief Narration as contained in the cash book and Journal Book. In addition, Subsidiary ledgers should be maintained to record details of various Transactions to supplement the General Ledger. The General Ledger Account shall be reviewed periodically by the Additional Director, Finance.

14. GRANTS LEDGER

- 14.1 A control Register for the grants/advances paid to DMU and received from DMU are to be maintained in Form No.10. This is necessary to work progress in the field and submission of UC to the authority. This Ledger also help to know the outstanding ensure submission of the same by the DMUs.
- 14.2 Separate pages of register are to be allotted to different DMUs.

15 BOOKS OF ACCOUNTS

15.1 This primary book of account to be maintained by the Society be as follows:

- Cash Book
- Bank Book
- Journal Book
- General Book
- Grants Ledger

15.2 The following subsidiary register shall also be maintained.

- Register of Drafts/Cheques/EMD received
- Register of Fixed deposits
- Register of Outgoing Cheques
- Stock Register of Money Receipt Books
- Register of Advance
- Salary Register - Outsource Agencies.
- Tax deducted at Source register
- Fixed Assets register
- Stocks & Store register
- Any other register that may be found necessary.

16. HEADS OF ACCOUNTS

16.1 The following main heads of accounts shall be opened

- Sustainable Forest Management(SFM)a/c
- Soil Moisture Conservation (SMC) a/c
- Livelihood Development a/c
- Institutional Strengthening a/c
- Project Management Consultancy (PMC) a/c
- Sundry creditors
- Sundry debtors
- Grants GOI a/c
- Grants GOT a/c
- Others/Specific Grants a/c
- Grants. If received, against specific projects shall be credited to the concerned project receipt a/c.

16.2 Administrative Expenses

- Salary & Wages
- Travel expenses
- Professional charges
- Legal charges
- Advertisement
- Printing & Stationery
- Telephone & Fax
- Office maintenance
- Plantation of Agro Forestry Crops (50% share)

- Buildings (50 % share)
- Miscellaneous expenses
- Provident Fund (Employees)
- Tax Deduction at Source (TDS)
- Goods and Service Tax (GST)

17. STOCK AND STORES

- 17.1 It may be necessary at the PMU level of the society for effecting some procurement for smooth running of the office. All procurements to be made should conform to quality and specification.
- 17.2 Procedure for procurement shall be as adopted by society.
- 17.3 The bills to be passed for payment should bear the certificates that “Goods have been received in Good condition” and that “the Goods have been entered in the Stock Register at page_____”.
- 17.4 After the payment of the bill, the bill should be enfaced with the rubber seal “paid & Cancelled”, so that the same bill cannot be claimed again.
- 17.5 Entry of such stores be recorded in the stock register item- wise and issue of the Consumable goods may be shown in the side register.
- 17.6 Fixed assets should be entered in the Fixed Asset Register in form NO.11 asset wise and the serial number of the asset be recorded on the asset itself legibly.
- 17.7 Verification of the stock and stores should be made at least once in six months by an Officer not below the rank of Asst Director as authorized by the PD and result of such verification be recorded on the concerned stock register.
- 17.8 Any loss of the stock due to that, misappropriation or damage must be brought to the notice of the PD immediately for necessary action.
- 17.9 The person(s) handling cash and stores of the Society shall be regular employee of the Government.

18. AUDIT

- 18.1 The period of preservation of all vouchers, records & registers in the PMU/ DMU/ SDMU/RMU shall be as per rules laid down by State Govt.
- 18.2 The TSS at the PMU level shall maintain an internal Auditor. The internal auditor so appointed shall have the access to all records & registers maintained in the PMU as well as in the DMU, SDMU & RMU, if necessary.
- 18.3 The scope of work entrusted to the internal cum concurrent auditor shall be as follows:
 - 18.3.1. Checking the daily cash, bank & journal transactions to ensure.
 - 18.3.1.1 Transactions are recorded in principles of commercial accounting and are booked to proper accounting heads.
 - 18.3.1.2 Transactions are undertaken on proper authority.
 - 18.3.1.3 Transactions are duly supported by proper supporting documents.

- 18.3.1.4 Propriety of the transactions.
- 18.3.1.5 Adherence of JICA/GOI guidelines & financial procedures formulated by the TSS
- 18.3.2 Checking the maintenance of book of account and records.
- 18.3.3 Checking the Bank Reconciliation statements.
- 18.3.4 Checking of investments, short term deposits etc, made by the authority From time to time.
- 18.3.5 Checking of component- wise, category – wise and account head – wise Expenditures.
- 18.3.6 Checking of various MIS reports generated along with statements and information submitted to various authorities.
- 18.3.7 Checking of cost data with physical achievement data to monitor project Progress.
- 18.3.8 Checking of various statutory compliance like Income Tax, GST etc.
- 18.3.9 Checking of the budget prepared.
- 18.3.10 Assigning of funds management of the society.
- 18.3.11 Suggesting revision in forms and formats from time to time as may be necessary.
- 18.4 The Internal Auditor shall report to CEO & PD through the respective channel.
- 18.5 In addition to the internal Auditor, the society may consider to appoint an Audit Firm of Chartered Accountants from the panel maintained by it every year through negotiation to take up financial physical & performance audit at the level of PMU, DMU, SDMU & RMU.
- 18.6 Audit by the chartered Accountant shall include value of money Analysis, Economy, Efficiency and Effectiveness Audit. Physical site verification Audit/ Performance Audit would be undertaken as and when directed by the Project Director. The Terms of Reference (TOR) while appointing the independent chartered Accountant firm shall Clearly indicate the scope of work which shall include the following.
 - 18.7.1 Checking of all financial transaction with reference to delegation of power and adherence to delegation of power and adherence to the Operation Manual.
 - 18.7.2 Independent checking through third party or test certificate to ensure quality material procured and quality of work done.
- 18.8 The annual Audited Accounts shall be laid before the state Legislature.

19. BUDGET

- 19.1 Budget generally depicts the estimated receipts and the estimated expenditures for the next financial Year. The budget process should therefore, start from the month of January.
- 19.2 First of all, estimated receipts are to be worked out. For this, the DMU, SDMUs & RMUs should be asked to intimate their estimated funds that would remain unspent by the end of 31st March. The PMU should also work out the funds that would remain unspent by the end of 31st March. Such unspent amount will come under the category "Unspent balance of the Current year".
- 19.3 The balance in the bank a/c of the PMU, DMU & RMU be worked out. This will come under the Category of "funds available in bank account".
- 19.4 Grants to be received from GOT, as per budget provision / from GOI or from any other source shall be Taken into account.
- 19.5 Loan, if any, allowed to be raised during the next financial year.
- 19.6 All these will constitute resource for the TSS for the coming financial Year.
- 19.7 Similarly, projected works in the next financial year have to be decided by the end of January and Intimated to the Astt Director (DDO) along with the estimated Expenditures therefore.
- 19.8 Expenditure on account of Capital assets, if any, shall also constitute capital expenditure.
- 19.9 All other expenditures relating to the TSS shall come under the category of Revenue expenditure.
- 19.10 Receipts and payments are to be shown separately supported with schedules showing details of such expenditure head- wise in accordance with para 16 above.
- 19.11 The budget shall be prepared by the Astt Director (DDO).
- 19.12 For finalizing the budget, the draft budget has to be laid before the executive committee, Governing body and HPSC.

The Executive committee should first meet in the week of January and decide on the strategy and work plan & fund requirement as per approved work plans.

- 19.13 The Budget thus prepared shall be placed before the Governing Body.
- 19.14 The Executive committee shall review the progress regularly.

20. REIMBURSEMENT

- 20.1 Reports and returns on expenditure along with bills & vouchers covering the entire expenditure be sent by the RMU to the SDMU and SDMU will scrutinise and send accounts to DMU within the time as prescribed in the following sections.
- 20.2 The DMU should compile and finalize the accounts of SDMU & send the accounts to PMU within 10th of next month.
- 20.3 The PMU on receipt of the accounts/UC shall consolidate and submit reimbursement claims to the GOI in the format as may be prescribed by the GOI/donor agency for the purpose.
- 20.4 Reimbursement claims may normally be filed monthly based on adjusted accounts received from DMU's and other agencies.

21. ACCOUNTS IN DISTRICT MANAGEMENT UNIT

- 21.1 Districts or the DMUs are the real centres of activities to the TSS. Details of project account will, therefore, be maintained in the DMUs.
- 21.2 The DMUs shall take steps to work out the action plan or project program in consultation with the SDMUs and finalize the same within their respective divisions.
- 21.3 While finalizing the action plan, an estimate of expenditures involved during the year shall also be made.
- 21.4 The action plan along with the estimate and funds requirement shall be sent to the PMU as quickly as possible, but not later than the 31st of January every year, while projecting the funds requirement. The possible unspent balance that may be available with them at the end of the year should be taken into consideration.
- 21.5 For the first or beginning year of the project, the action plan along with the fund's requirement shall be sent to the PMU as soon as the project starts working.
- 21.6 The PMU on receipt of the proposals from the DMUs shall scrutinize and consolidate them along with their own office requirement and place them before the Executive committee (EC) for approval.
- 21.7 The EC after due consideration or modification, if felt necessary shall accord their approval.
- 21.8 After the action plan or works programs are approved by the EC, PMU shall take expeditious steps to release grants/advance in favour of the DMUs for execution of the programs.

22. FUNDS MANAGEMENT AT THE DMU

- 22.1 The DMUs on receipt of the funds from the PMU shall enter the same in the "Register of Funds/Cheques/drafts received" (Form No.1).
- 22.2 Funds received by the DMUs shall be deposited in the bank account of any schedule bank Deposits may be made in one specific schedule banks and not more than that. The bank account shall be operated by the DMU Chief.
- 22.3 The DMU shall require the SDMUs/RMUs to submit their requisitions for funds JFMC wise and project wise.
- 22.4 On receipt of the requisitions received from the SDMUs, the DMU shall take steps to transfer the funds through RTGS/NEFT to the SDMUs.
- 22.5 The DMUs, on release of the funds, shall record the same in the "grants paid and UCs received" register in Form No.10.
- 22.6 Payments made in connection with procurements or works shall be in shape of either electronic transfer or crossed cheques. A "Register of outgoing cheques" shall be maintained in Form No.5.
- 22.7 Bank account of the DMUs shall be reconciled on monthly basis as discussed in the forgoing paras. Outstanding entries appearing in the Bank reconciliation statement are cleared before the next reconciliation is undertaken.
- 22.8 Payments for the work program implemented through the NGOs, Contractors or Firms shall be made to them through their work bills.

23. CASH BOOK AT DMU

- 23.1 The cash book shall be maintained in the printed form with page machine numbered serially. The DMU Chief shall certify the cash book mentioning the number of pages it contains on the first page.
- 23.2 A separate cash book for the funds advanced by the society should be maintained in the DMU & the project transactions should not be mixed with other transaction.
- 23.3 Advances paid should be written in red ink in the inner column of the cash book and should not be treated as expenditure. Only after working bill are received & passed, the advances will be adjusted as expenditure in the appropriate column.
- 23.4 Fund received by the DMU in connection with TSS and payment made shall be recorded in the cash book.
- 23.5 The cash book shall be written on daily basis and all entries should be attested by the DMU chief or by any officer authorized by the authority.
- 23.6 The cash book should be written in ball point pen.
- 23.7 Any correction in the cash book, if unavoidable shall be marked striking off the incorrect entry and the correct entry made clearly attested by the officer authorized to sign the cash book.
- 23.8 The closing balance, if any, shall be physically verified by the authorized officer at the end of each month and his findings recorded on the cash book.
- 23.9 Each DMU will prepare a detailed monthly Receipt and Payment account based on the cash book maintained separately for this purpose.
- 23.10 An abstract of the monthly account should be prepared and send to the PMU by the 10th of next month.

24. PROCUREMENTS/WORKES EXECUTEED AT DMU LEVEL

- 24.1 It may become necessary to affect some procurement at the DMU Level for smooth running of the Project works.
- 24.2 Necessary formalities like the invitation of quotation or bid sanction of expenditure etc. should be observed in accordance with the normal rules & procedures followed for such procurements in the department.
- 24.3 For works required to be executed for facilitating efficient execution of project works, necessary Government procedure as followed in such other works executed in the department be followed.
- 24.4 Payment for such work be made after measurement of work & preparation of works bills should be scrutinized and passed for payment.
- 24.5 All such payments should be made in Cheques/NEFT/RTGS.
- 24.6 A separate register shall be maintained in the DMU and assets created through deployment of TSS funds are to be noted there for the purpose of facilitating audit.
- 24.7 All the accounts, vouchers and documents relating to the procurement or work shall be preserved at the DMU for the purpose of audit and shall be open to audit of the C & AG or the audit engaged by the Society as the case may be.

25. ACCOUNTS IN SUB DIVISION MANAGEMENT UNIT

- 25.1 Sub Divisions or the SDMUs are the field works execution units of the Districts (DMU). Details of project account will, therefore, be maintained in the SDMUs.
- 25.2 The SDMUs shall take steps to work out the action plan or project program in consultation with the RMUs and finalize the same within their respective divisions.
- 25.3 While finalizing the action plan, an estimate of expenditures involved during the year shall also be made.
- 25.4 The action plan along with the estimate and funds requirement shall be sent to the DMU as quickly as possible, but not later than the 15th of January every year, while projecting the funds requirement. The possible unspent balance that may be available with them at the end of the year should be taken into consideration.
- 25.5 For the first or beginning year of the project, the action plan along with the fund's requirement shall be sent to the DMU as soon as the project activities start or planned.
- 25.6 The DMU on receipt of the proposals from the SDMUs shall consolidate them along with their own office requirement and send to PMU for approval.
- 25.7 After the action plan or works programs are approved by the PMU and funds received by DMU, the DMU shall take expeditious steps to release grants/advance in favour of the SDMUs for execution of the programs.

26. FUNDS MANAGEMENT AT THE SDMU

- 26.1 The SDMUs on receipt of the funds from the DMU shall enter the same in the "Register of Funds/Cheques/drafts received" (Form No.1).
- 26.2 Funds received by the SDMUs shall be deposited in the Bank account of any schedule bank Deposits may be made in one Schedule Bank and the Bank account shall be operated by the SDMU Chief.
- 26.3 The SDMU shall require the RMUs to submit their requisitions for funds JFMC wise and project wise.
- 26.4 On receipt of the requisitions received from the RMUs, the SDMU shall take steps to transfer the funds to RMUs, JFMC as the case may be.
- 26.5 The SDMUs, on release of the funds, shall record the same in the "Grants Paid and UC's received" Register in Form No.10.
- 26.6 Payments made in connection with procurements or works shall be in shape of crossed account payee cheques. A "Register of outgoing cheques" shall be maintained in Form No.5.
- 26.7 Bank account of the SDMUs shall be reconciled on monthly basis as discussed in the forgoing paras. Outstanding entries appearing in the Bank reconciliation statement are cleared before the next reconciliation is undertaken.
- 26.8 Payments for the work program implemented through the NGOs, Contractors or Firms shall be made to them through their work bills.

27. CASH BOOK AT SDMU

- 27.1 The cash book shall be maintained in the printed form with page machine numbered serially. The SDMU Chief shall certify the cash book mentioning the number of pages it contains on the first page.
- 27.2 A separate cash book for the funds advanced by the society should maintain in the SDMU & the project transactions should not be mixed with other transaction.
- 27.3 Advances paid should be written in red ink in the inner column of the cash book and should not be treated as expenditure. Only after working bill are received & passed the advanced will be adjusted as expenditure in the appropriate column.
- 27.4 Fund received by the SDMU in connection with TSS and payment mood shall be recorded in the cash book.
- 27.5 The cash book shall be written on daily basis and all entries should be attested by the SDMU chief or by any officer authorized by the authority.
- 27.6 The cash book should be written in ball point pen.
- 27.7 Any correction in the cash book, if unavoidable shall be marked striking off the incorrect entry and the correct entry made clearly attached by the officer authorized to sign the cash book.
- 27.8 The closing balance, if any, shall be physically verified by the authorized officer at the end of each month and his findings recorded on the cash book.
- 27.9 Each SDMU will prepare a detailed monthly Receipt and Payment account based on the cash book maintained separately for this purpose.
- 27.10 An abstract of the monthly account should be prepared and send to the DMU by the 5th of next month.

28. PASSING OF BILLS FOR WORKS EXECUTED AT RMU LEVEL

- 28.1 For the works executed by the JFMC, the Range Officer in charge of the RMU shall prepare the bill following the departmental forms and send it to the SDMU.
- 28.2 In all such bills, amount of advance to be adjusted should be clearly mentioned.
- 28.3 For works entrusted to the RMU for execution departmentally, necessary records and register as prescribed in the Departmental code be maintained. The bills for the purpose be prepared and amount of the advance, if any, to be adjusted be mentioned. Such bills should be send to the SDMU for pass & settlement of advance.
- 28.4 For works entrusted to the NGOs, contractors or any firm etc. the range Officer in charge of the RMU shall prepare the bill observing necessary codal formalities and send them to the SDMU for pass & payment or adjustment of the advance, as the case may be.
- 28.5 The RMU shall maintain a register in Form No. 14 for entry of all such bills and open respective files for processing the bills.
- 28.6 The bills shall be scrutinized in accordance with the norms fixed in the departmental codes. While carrying out the scrutiny, the rates and amount at which such works are carried out quality of materials like fertilizer manure etc.

applied, quality of seedlings raised/used, wages paid etc. shall be considered.

- 28.7 The amount for which the bill is passed is to be adjusted in the Advance Ledger after due scrutiny.
- 28.8 In respect of the bills executed by the NGOs or contractors for which no advance has been paid, cheques in favour of the person concerned should be issued to the RMU for payment to the party expeditiously. Cheques in respect of such passed bills must be issued within three days. Deduction of Income Tax other taxes as per the rule shall be made from the bills paid to the concerned authorities. A register in Form No. 13 be maintained for the purpose.
- 28.9 Monthly reports on all such bills in the forms as may be prescribed shall be sent to the SDMU for adjustment of the advance and maintenance of accounts at SDMU Level.

29. ACCOUNTS IN THE RANGE MANAGEMENT UNIT

- 29.1 The RMUs are the units for execution of the Project works individually and with the JFMC participation.
- 29.2 All cheques issued by the SDMU in favour of the JFMC shall be routed through the RMU. Before handing over the cheques to the JFMC. Cheques should be entered in a register to be maintained in Form No. 15 for watching the progress of expenditure and preparation of works bill of the JFMC.
- 29.3 The JFMC shall open a bank account in any schedule bank, if available or in the nearest Gramin Bank and should not keep the funds in cash in hand.
- 29.4 The RMU should not issue funds in one cheque in favour of the JFMC for the full requirement of the project work to be executed by the JFMC. Funds may be released on quarterly basis on watching the progress of the work done.
- 29.5 The Bank account of the JFMC shall be operated as per the existing system of the department.
- 29.6 Adequate safety mechanism/arrangement shall be made for safe custody of the cash drawn from the bank before disbursement and utilization.
- 29.7 Cash Book as per existing norms shall be maintained for each JFMC by the Member Secretary of the JFMC and signed by the President. Provisions contained in Paras 7.7 to 7.10 above should be followed.
- 29.8 Cheques issued by the SDMU in favour of the RMU shall be deposited in a schedule bank, if available in the locality, or in the nearest Nationalized Bank which has Internet Banking Facility.
- 29.9 A register of Cheques received shall be maintained in Form No. 1
- 29.10 The Bank account shall be operated by the RMU Chief.
- 29.11 A separate Cash Book shall be maintained by the RMU Chief in the printed forms with printed page numbers.
- 29.12 Provisions contained are paras 7.7 to 7.10 should be followed for maintenance of the Cash Book.

30. MAINTENANCE OF ACCOUNTS AT RMU LEVEL

- 301.1 The RMU shall be responsible for maintenance of all expenditures relating to the TSS in respect of the works executed departmentally.
- 301.2 For maintenance of such accounts departmental provision shall be followed.
- 301.3 All necessary records like the bill register, register of wages, muster roll etc. where necessary should be followed.
- 301.4 All works done by the JFMC/Members secretary should be measured/check measured by RMU Chief for the bills to effect for submission to the SDMU.
- 301.5 The bill should be prepared as per the provisions contained in the departmental norms and should bear the certificate that the work has been carried out as per norms properly supervised, quality materials like seedlings and manure etc. utilized and works performed as per specification/nursery seedlings/saplings as the case may be.
- 301.6 The amount of advance already adjusted or the amount of advance to be adjusted now should be indicated in case of running bills either of JFMC or of the RMU.
- 301.7 The bills prepared and sent to the SDMU should be recorded in a register in Form No. 16 different pages being assigned to different JFMC /Members Secretary.
- 301.8 After the bills re-passed by the SDMU, the amount for which the bills have been passed be entered in the register in Form No. 16.
- 301.9 Steps shall be taken to execute the work expeditiously and submit bills for outstanding amount of advance in order to facilitate submission of reimbursement claim by the PMU.
- 301.10 Necessary Codal procedures should be followed and all records and register to the effect should be maintained separately for procurement of works.
- 301.11 All records and registers maintained in connection with the project works should be produced before the audit by the C&AG or the auditors engaged by the PMU.
- 301.12 For works executed through NGO or firm or contractor, similar procedure of field visit, measurement/check measurement by the RMU Chief as per practices of the department shall be undertaken and bills prepared in the same manner as indicated above.
- 301.13 Bills so prepared should also be recorded in a separate register individually and sent to SDMU for pass & payment as the case may be.
- 301.14 Crossed Account payee cheques/RTGS/NEFT in favour of third parties shall be paid through the RMU. The RMU on receipt of such Cheques should make entry in the cash book and immediately disburse the same to the party concerned and obtain and take necessary acknowledgement.

31 MAINTENANCE OF ACCOUNTS AT JFMC / SHG / JLG LEVEL: Accounting procedure to be followed by the JFMC and SHGs/ JLGs would be elaborated in the JFMC Management Manual / SHG Management Manual of Tripura SCATFORM Project.

Form No. 1

Tripura SCATFORM Society

Register of Cheques/ Drafts Received

Sl. No	Money Receipt		From Whom received	Modes received	Date	Name of the Bank	Amount in Rs.	Date of deposit to Bank	Name of the bank in which deposit	Signature of the officer in charge	Date of collection of the Cheque	Remarks
	No.	Date										
1	2	3	4	5	6	7	8	9	10	11	12	13

Form No. 2

Tripura SCATFORM Society

Money Receipt

Book No..... Receipt No.....

Received with thanks from

The sum of Rs.....(Rupees.....
.....) by Cash/Cheque/ DD Nodt.....

Received on

On account of

Date.....

Signature Receiving Officer

Form No. 3

Tripura SCATFORM Society**Stock Register of Money Receipts**

Date of Receipt	No. of books received	Book No		Receipt Nos.		Signature of Officer In Charge	Remarks
		From	To	From	To		
1	2	3	4	5	6	7	8

Fixed Deposit / Term Deposit Register

[illegible]

Form No. 5

Tripura SCATFORM Society

Register of Cheques Issued

Sl. No	Cheque No	Date.	Amount of the Cheque	Balance after issue	In whose favour issued	Voucher No.	Date	Cheque written by	Signature of the authorised officer	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form No. 6

Tripura SCATFORM Society

Journal Voucher

Project Code..... Vr No..... Vr Date..... Location Code.....

Account Code		Head of Account narration	Debit Amount	Credit amount
GL Code	SI Code			
		Total		

No. of entries.....

Passed for adjustment

Accountant

DDO

Form No. 7

Tripura SCATFORM Society

Journal

Date	Particulars	Vr. No.	LF	SLF	Debit Rs.	Credit Rs.
1	2	3	4	5	6	7

Form No. 8

Tripura SCATFORM Society

Advance Requisition Form

Name

Designation

Amount of Advance required

Break up of advance requirement

[illegible]

Previous advance outstanding

Signature

Sanctioned advance of Rs.....

(Rupees.....)

DDO

Form No. 9

Tripura SCATFORM Society

Register of Advances Paid

Name

Date	Amount of advance paid	Purpose of advance	Date on which voucher/Accounts submitted	Amount for which voucher/Accounts submitted	Balance amount refunded	Amount outstanding	Remarks
1	2	3	4	5	6	7	8

Form No. 10

Register of Grants paid and UCs ReceivedName of the Grantee:

Date	Amount of Advance placed	Cheque No. & Date/ Name of Bank	Purpose of Advance	Date of receipt of UC/ monthly accounts	Amount for which UC/monthly accounts received	Balance amount for which UC/ monthly accounts outstanding	Amount refunded, if any	If finally settled	Signature of Officer in-charge	Remarks

Tripura SCATFORM Society

Form No. 11

Tripura SCATFORM Society

Register of Fixed Asset

Name of Asset

Supplier's Name

Particulars of Asset

Estimated Life

Asset Code No.

Depreciation Rate

Identification No.

Location

Total Cost

Remarks

Installed on

Date	Opening Balance	Additions	Deletions	Closing Balance	Depreciation for the year	Total depreciation	Closing Balance
1	2	3	4	5	6	7	8

Form No. 12

Tripura SCATFORM Society

Certificate of Payment

Certified that an amount of Rs.....(Rupees.....)

Has been incurred by..... on amount of

This Certificate is being issued as standard supporting voucher could not be obtained.

Authorized by

Payee

Form No. 13

Tripura SCATFORM Society

Income Tax / GST Tax Deposit Register

Sl No	Name & address & GST Regn No. of Contractor / Supplier	Gross value of the bill	Amount credited or paid	Date of Payment	Date of Tax deduction	Amount of Deduction	Date of Deposit and challan No.	Signature of Accountant	Signature of Officer In-charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

Form No. 14

Tripura SCATFORM Society

Register of Bills Received from RMU

Date	Bill no & Date	Amount of the Bill	Amount for which the bill is passed	Amount of advance if any paid	Amount of advance outstanding
1	2	3	4	5	6

Form No. 15

Tripura SCATFORM Society

Register of Cheques Issued to JFMCs, etc

Date of Issue	Cheque No. & Date	Name of the Bank	Amount of the Cheque	Date of delivery of the Cheque to JFMCs etc.	Remarks
1	2	3	4	5	6

Form No. 16

Tripura SCATFORM Society

Register of Grants received and UC submitted

Date	Amount of Grants received	Cheque no. and date & Name of bank	Purpose of Grant	Date of Submission of UC	Amount for which UC submitted	Balance amount for which UC outstanding	Amount refunded, if any	Particulars of refund	If finally settled	Remarks

Name of the Grantee:

Tripura SCATFORM Society: SCATFORM Budget Heads

Budget Head					Particulars
10					Sustainable Forest Management
10	01				Department Mode
10	01	01			Improvement of Forest Nurseries
10	01	01	01		Hi-Tech Nursery
10	01	01	01	01	Construction of Nurseries
10	01	01	01	02	Seedling Production
10	01	01	02		Central Nursery
10	01	01	02	01	Improving Existing Central Nurseries
10	01	01	02	02	Seedling Production
10	01	01	02	03	Plantation Journal
10	01	02			Application of Plantation Models
10	01	02	01		Filter Strips & River bank Plantation
10	01	02	01	01	Filter Strip
10	01	02	01	02	River Bank Plantation
10	01	02	01	03	Bandalling
10	01	02	01	04	Sign Board for Plantation site
10	01	03			Habitat Improvement in Gumti Sanctuary
10	01	03	01		Gumti Sanctuary
10	01	03	01	01	Fruit Trees Planting
10	01	03	01	02	Grassland Development
10	01	03	01	03	Weed (IAS) Eradication
10	01	03	01	04	Fire Line Making
10	01	03	01	05	Boundary Marking with Pillars
10	01	03	01	06	Check Dams - Earthen
10	01	03	01	07	Gully Plugging
10	01	03	01	08	Check Post and Guard Room
10	02				JFM Mode (by JFMC/ EDC)
10	02	01			Establishment of Decentralized People's
10	02	01	01		New JFMC/ EDC Nurseries
10	02	01	01	01	Establishment of Nurseries
10	02	01	01	02	Seedling Production
10	02	02			Application of Plantation Models
10	02	02	01		Artificial Regeneration (AR)
10	02	02	01	01	AR - Mixed
10	02	02	01	02	AR - Bamboo
10	02	02	02		Aided Natural Regeneration (ANR)

Budget Head					Particulars
10	02	02	02	01	ANR- Mixed
10	02	02	02	02	ANR- Bamboo
10	02	02	03		Teak Plantation Management
10	02	02	04		Silvi-Pastoral Plantation on Open Forests
10	02	03			Eco development
10	02	03	01		Identification of EDCs and Planning
10	02	03	01	01	Identification of EDC
10	02	03	01	02	Microplanning
10	02	03	02		Eco development Activities
10	02	03	02	01	Revolving Fund to EDC for small IGAs
10	02	03	02	02	Entry point activities
20					Soil and Moisture Conservation
20	01				Construction of Check Dams
20	01	01	01		Earthen Check-dam (Model-I)
20	01	01	02		Earthen Check-dam (Model-II)
20	01	01	03		RCC Check-dam (Model-III)
20	02				Erosion Prevention Works combined with Check Dams
20	02	01			Brushwood Check-dam for Gully plugging
20	02	02			Contour Trenches
20	02	03			Mulching and Plantation around SMC works
20	03				Assessment of Soil and Moisture Conservation
20	03	01			Water Quality Monitoring
30					Livelihood Development
30	01				Community Organizations for Livelihood
30	01	01			Trainings for SHGs/JLGs (included in
30	01	01	01		Type I: Organizational Management and Accounting
30	01	01	02		Type II: Skill Development/ Technical Training
30	01	01	03		Type III: Marketing
30	02				NTFP based Livelihoods
30	02	02			Support to NTFP based Livelihoods
30	02	02	01		Support to NTFP Centre of Excellence (NCE)
30	02	02	02		Formation of NTFP Collectors Groups : Tier 3
30	02	02	03		Awareness Program on Sustainable Harvesting of NTFP
30	02	02	04		NTFP Collection/ Primary Processing
30	02	02	05		Diagnostic Studies (Department Mode)
30	02	02	06		Advanced Processing and Value Addition Unit
30	02	02	06	01	Diagnostic Study for Establishing Advance Level
30	02	02	06	02	Establishing Processing and Value Addition Unit
30	02	02	06	03	Promotion and Marketing Support
30	03				Agro-forestry based Livelihoods
30	03	01			Revising Agro-Forestry Models

Budget Head					Particulars
30	03	02			Plantation of Agroforestry Crops
30	03	02	01		Creation of Agroforestry Plantation
30	03	02	02		Follow up
30	03	03			Support for marketing
30	03	03	01		SHG consortium grant
30	04				Livestock and Fish Farming based Livelihoods
30	04	01			Support for livestock farming
30	04	02			Support for fish farming
30	04	03			Support for marketing in livestock and fish farming
30	04	04			Support for training of para vet assistants
30	05	01			Organic Farming based Livelihoods
30	05	01	01		Support for setting-up model organic and conservation farms
30	05	02			Support for organic production and marketing
30	06				Ecotourism development
30	06	01			Policy, strategic, institutional framework for Ecotourism
30	06	01	01		Review and Redrafting of Tripura Ecotourism Policy
30	06	01	01	01	Constitutive committee formation & expert
30	06	01	01	02	Public hearing and draft policy preparation
30	06	01	02		Establishment of Ecotourism Development
30	06	01	02	01	Feasibility study
30	06	01	02	02	Preparation of an Organizational Manual for Ecotourism
30	06	01	02	03	Ecotourism development fund
30	06	02			Promotion & Marketing of Ecotourism
30	06	02	01		Design and development of an ecotourism website
30	06	02	02		Publication and promotional materials
30	06	02	03		Assistance to participate travel trade fairs
30	06	03			Upgrading of Eco Parks
30	06	03	01		Construction / Engineering Works
30	06	03	01	01	Class room-cum-Activity Centre
30	06	03	01	02	Administrative Office Building
30	06	03	01	03	Interpretation Centre/ Mini Museum
30	06	03	01	04	Dining Space
30	06	03	01	05	Kitchen
30	06	03	01	06	Toilet Block
30	06	03	01	07	Camping Site Development
30	06	03	01	08	Parking Space
30	06	03	01	09	Exhibits (Indoor and Outdoor) Installation
30	06	03	01	10	Development of Programmes & Activity
30	06	03	01	11	Staffing and Training
30	06	04			Support to existing ecotourism destinations
30	06	05			Development of New Ecotourism Destinations

Budget Head					Particulars
30	06	05	01		Infrastructure development
30	06	05	02		Non-infrastructure development
30	07				Revolving fund to JFMC/EDC for small IGA
30	07	01			Eligibility for Availing Microfinance/Loan by SHG
30	07	02			Loan distribution to SHG and among Members
30	07	03			Revolving Fund
30	07	04			Grading and Rating of JFMCs/SHGs for IGA
40					Institutional Strengthening
40	01				Department Mode
40	01	01			Infrastructure and Mobility Enhancement
40	01	01	01		Building Construction
40	01	01	01	01	Transit Accommodation for Forest Officers in Agartala
40	01	01	01	02	DFO Offices
40	01	01	01	03	DFO Quarters
40	01	01	01	04	SDFO Offices
40	01	01	01	05	SDFO Quarters
40	01	01	01	06	RMU Offices
40	01	01	01	07	RO Quarters
40	01	01	01	08	Forest Beat Office
40	01	01	01	09	Forest Guard Barracks
40	01	01	02		Vehicle Procurement
40	01	01	02	01	4 Wheelers/ 4WD
40	01	01	02	02	4 Wheelers/ 2WD
40	01	01	02	03	Motorbikes
40	01	02			Enhancement of GIS/ MIS facilities
40	01	02	01		Support for strengthening GIS/ MIS
40	01	02	01	01	Equipment
40	01	02	01	02	Satellite Imagery
40	01	02	01	03	Human Resource
40	01	03			Gender Mainstreaming
40	01	03	01		Impact Study on Gender
40	01	04			Enhancement of Environment and Social
40	01	04	01		Institutional Framework for ESMSF/ STFDPF
40	01	04	02		Capacity Development for ESMSF/STFDPF
40	01	04	03		Biodiversity Assessment
40	01	05			Capacity Development of Forest Department
40	01	05	01		Trainings
40	01	05	01	01	Training Plan Development- National
40	01	05	01	02	Training Plan Development- Overseas
40	01	05	01	03	Training: Skill Development, Managerial & Technical for PMU/ DMU/ SDMU

Budget Head					Particulars
40	01	05	01	04	Training: Skill Development, Managerial & Technical for RMU
40	01	05	01	05	Refresher Trainings for PMU/ DMU/ SDMU
40	01	05	01	06	Refresher Trainings for RMU
40	01	05	02		Exposure Visits
40	01	05	02	01	National/ Outside State for PMU/ DMU/ SDMU
40	01	05	02	02	National/ Outside State for RMU
40	01	05	02	03	Overseas
40	01	06			Forest Research
40	01	06	01		Research on vegetative propagation technique of
40	01	06	02		Research on vegetative propagation technique of Cane
40	01	06	03		Research on productivity of high value species
40	02				JFM Mode
40	02	01			Infrastructure and Mobility Enhancement
40	02	01	01		Building Construction
40	02	01		01	Multi Utility Centre for JFMC/ EDC
40	02	02			Capacity Development of Community Institutions
40	02	02	01		Trainings
40	02	02	01	01	Training: Skill Development, Managerial & Technical for JFMC/ EDC Members
40	02	02	01	02	Training: Skill Development, Managerial & Technical for SHG Members
40	02	02	01	03	Refresher Trainings JFMC/ EDC Members
40	02	02	01	04	Refresher Trainings SHG Members
40	02	02	02		Exposure Visits
40	02	02	02	01	National/ Outside State
40	02	02	02	02	Within State - Cross learning
40	03				Department Mode
40	03	01			Preparatory Activity for Project Implementation
40	03	01	01		Institutional Set-up and Procurement
40	03	01	01	01	Establishment PMU, DMU and RMU
40	03	01	01	02	Deployment/ Hiring of Project Staff for PMU
40	03	01	01	03	Deployment/ Hiring of Project Staff for Field Office
40	03	01	01	04	Procurement of PMC
40	03	01	02		Map preparation
40	03	01	02	01	Hiring contractor for mapping
40	03	01	03		Batch-wise Approach
40	03	01	03	01	GB meeting
40	03	01	04		Preparation of Beat Forest Basic Plan (BFBP)
40	03	01	05		Baseline Surveys
40	03	01	06		Identification of RoFR and JFMC lands
40	03	01	06	01	RoFR area

Budget Head					Particulars
40	03	01	06	02	JFM area
40	03	01	07		Preparatory Activity for Community Mobilization
40	03	01	07	01	Modification/ Development Standard Management Manual
40	03	01	07	02	Formation of DMU, SDMU and RMU
40	03	01	07	03	Recruitment of COs, LCs and FFs
40	03	01	08		Review and Revision of Project Manual
40	03	01	08	01	Operation Manual
40	03	01	08	02	Technical Manuals/ Handbooks
40	03	01	08	03	Training/ Orientation Material
40	03	01	09		Orientation of Project Staff
40	03	01	09	01	PMU/ DMU
40	03	01	09	02	SDMU/RMU
40	03	02			Monitoring & Evaluation
40	03	02	01		Monitoring
40	03	02	01	01	Annual Planning & Review Workshops- PMU
40	03	02	01	02	Annual Planning & Review Workshops- DMU
40	03	02	01	03	Concurrent Monitoring & Review
40	03	02	01	04	Concurrent Monitoring & Review by HPSC - Twice a year
40	03	02	01	05	Concurrent Monitoring & Review by GB - Quarterly
40	03	02	01	06	Concurrent Monitoring & Review by EB - Monthly
40	03	02	01	07	Concurrent Monitoring & Review by PMU - Monthly
40	03	02	01	08	Concurrent Monitoring & Review by DMU - Monthly
40	03	02	01	09	Computerized Accounting System
40	03	02	01	10	Inter-sectoral Coordinating Meetings
40	03	02	01	11	Community Self-monitoring
40	03	02	01	12	Computerized MIS & GIS staff (In-house development)
40	03	02	01	13	GIS- Satellite images for Monitoring
40	03	02	02		Impact Assessment & Studies
40	03	02	02	01	Baseline Socio-Economic Surveys
40	03	02	02	02	Mid-Term/ End-Term Socio-Economic Surveys
40	03	02	02	03	Bio-physical Surveys Forest composition and biodiversity
40	03	02	02	04	Bio-physical Surveys Forest carbon stock study
40	03	02	02	05	Bio-physical Surveys Awareness on sustainable forest/water use
40	03	02	02	06	Impact Assessment
40	03	02	02	07	Thematic Short Studies (need based)
40	03	02	02	08	Annual Outcome Assessments
40	03	02	02	09	Baseline and Impact Surveys
40	03	02	02	10	Community-based MRV
40	03	02	02	11	Biomass Survey
40	03	02	02	12	Biodiversity Inventory

Budget Head					Particulars
40	03	02	03		Audit
40	03	02	03	01	Annual Statutory Financial Audits
40	03	02	03	02	Social Audit
40	03	02	03	03	Concurrent Audit
40	03	02	03	04	Grievance Redressal, RTI & Public Disclosure
40	03	02	04		Public Relations and Communication
40	03	02	04	01	Newsletters
40	03	02	04	02	Brochures and leaflets
40	03	02	04	03	Annual Report
40	03	02	04	04	Website Development
40	03	02	05		Knowledge Management Support
40	03	02	06		Internal Communication Support
40	03	02	07		External Communications Support
40	03	02	07	01	Folk Media
40	03	02	07	02	Print Media
40	03	02	07	03	Electronic media (Radio/TV)
40	03	02	07	04	Newsletter/ Magazine
40	03	02	07	05	Shorts films
40	03	02	07	06	Exhibition/ Melas
40	03	02	07	07	Workshop/ Seminars
40	03	02	07	08	Publications
40	03	03			Phase-Out Activity – Project
40	03	03	01		Preparation of Sustainability Plan
40	03	03	02		Transfer of Assets and Resources
40	04				JFM Mode
40	04	01			Preparatory Activity for Community Mobilization
40	04	01	01		Constitution/ Reconstitution of JFMC/ EDC
40	04	01	02		Microplanning
40	04	01	02	01	Baseline Survey in JFMCs/ EDCs
40	04	01	02	02	Preparation of Microplan in JFM/ EDC areas
40	04	02			Operationalizing M&E System
40	04	02	01		Annual Planning & Review Workshops of JFMCs/ EDCs
40	04	02	02		Annual Statutory Financial Audits of JFMCs/ EDCs
40	04	02	03		Annual Social Audits of JFMCs/ EDCs
40	04	03			Phase-Out Activity - JFM
40	04	03	01		Preparation of Sustainability Plan for CBOs
40	04	03	01	01	Sustainability Fund for CBOs
40	04	03	02		Transfer of Assets and Resources (No cost)
40	04	03	03		Revisiting and Revising Micro Plans (No cost)
40	05				Supporting Activities
40	05	01			Institutional and Project Management Support

Budget Head					Particulars
40	05	01	01		Strengthening of PMU Office
40	05	01	01	01	Equipment/ Office automation/ Gadgets
40	05	01	01	02	Refurbishing of PMU office- Furniture/ Fixtures
40	05	01	01	03	PMU Building
40	05	01	01	04	Vehicles for Project at PMU level
40	05	01	01	05	Human Resource Support-Contractual/ Direct Hiring/outsourcing- PMU
40	05	01	02		Strengthening of DMU Office
40	05	01	02	01	Equipment/ Office automation/ Gadgets
40	05	01	02	02	refurbishing of DMU office- Furniture/ Fixtures
40	05	01	02	03	DMU Building
40	05	01	02	04	Vehicles for Project at DMU level
40	05	01	02	05	Human Resource Support-Contractual/ Direct Hiring/Outsourcing- DMU
40	05	01	03		Strengthening of SDMU Office
40	05	01	03	01	Equipment/ Office automation/ Gadgets
40	05	01	03	02	Refurbishing of SDMU office- Furniture/ Fixtures
40	05	01	03	03	SDMU Building
40	05	01	03	04	Vehicles for Project at SDMU level-Motor cycles
40	05	01	03	05	Human Resource Support-Contractual/ Direct Hiring/Outsourcing- SDMU
40	05	01	04		Strengthening of RMU Office
40	05	01	04	01	Equipment/ Office automation/ Gadgets
40	05	01	04	02	Refurbishing of RMU office- Furniture/ Fixtures
40	05	01	04	03	Human Resource Support - Contractual Staff
50					Non reimbursable item
50	01				PMU Administrative Cost
50	01	01			Salary
50	01	02			Operation Cost
50	02				DMU Administrative Cost
50	02	01			Salary
50	02	02			Operation Cost
50	03				SDMU Administrative Cost
50	03	01			Salary
50	03	02			Operation Cost
50	04				RMU Administrative Cost
50	04	01			RMU Salary
50	04	02			Operation Cost
50	05				Travelling Expenses
50	06				LTC/ HTC
50	07				Medical re-imbursement

Budget Head					Particulars
50	08				Children's education allowances
50	09				Wages
50	10				OT/incentive/ Honorarium
50	11				Advances
50	11	01			Salary Advance
50	11	02			Festival Advance
50	11	03			TA Advance
50	11	04			Computer Advance
50	11	05			Other Advance
50	12				Audit fees
50	13				Office expenses
50	14				Outsourcing fees
50	15				Electricity charge
50	16				Telephone Charges
50	17				Internet Charges
50	18				Banking charges
50	19				Cost of POL
50	20				Hiring charges of vehicle
50	21				Maintenance of vehicle
50	22				Maintenance of office equipments
50	23				Expenses on Stationery
50	24				Security Expenses
50	25				Up-keepment of PMU/DMU/SDMU/RMU Expenses
50	26				Taxes & Duties
50	26	01			GST
50	26	02			Professional Taxes
50	26	03			Income Tax
50	26	04			TDS

.....