

For the use of I.A. & A. D. only

**MANUAL OF INSTRUCTONS FOR THE
LOCAL AUDIT OF RECEIPT OF THE
FOREST DEPARTMENT, UTTARAKHAND**

(FIRST EDITION)

**OFFICE OF THE ACCOUNTANT GENERAL (AUDIT)
UTTARAKHAND, DEHRADUN**

PREFACE

This is the first edition of the Manual of Instructions for the local audit of Receipts of the Forest Department of Uttarakhand. Efforts have been made to incorporate in this Manual the latest orders of the Government/Department Authorities issued on the subjects dealt with therein.

Revenue Sector (HQQ) will keep the Manual up-to-date by issuing correction slips as and when necessary. Suggestions from Senior Audit Officers/Audit Officers and parties for amendments or revisions in this Manual, in the light of practical experience gained in the field will be appreciated.

The Manual of Forest Receipts contains mainly the provisions and rules relating to Forest Receipts although a few chapters which are common to both the Receipt and Expenditure Manuals viz, Organisation of Forest Department, Functions and Duties of Audit Staff (Headquarters) and instructions relating to the drafting of Audit Inspection Reports have been included for the guidance of the field parties.

The provisions contained in this Manual may not be quoted as authority while raising audit objection. The field parties are advised to study the relevant provisions or rules contained in the Uttarakhand Forest Manual, F.H.B. Vol. VII and the orders of State Government and the Forest Department issued from time to time. Only these may be cited in support wherever necessary.

Dehradun

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