

## **CHAPTER 18**

### **Rajasthan Ecotourism Policy, 2010**

Rajasthan is the largest state in the country. The geographical area of the state is 34.22 million Ha. of which 3.255 million Ha. is forest area. There are 2 National Parks and 25 Sanctuaries spread over 0.916 million Ha. In addition to above forest resources the state has number of Forts, Palaces and Heritage sites adjacent or inside the forest areas. The importance of these resources for educational and recreational purposes has been realized recently. People are seeking to visit such sites to enjoy the natural and historical splendor, which can be best summarized as Eco-tourism and has been defined as responsible tourism to natural areas that conserves the environment and improves the well-being of local people. As Eco-tourism is gaining importance, it has become necessary to formulate a policy to encourage, guide and regulate in such a manner that it grows in desirable way and benefits the people in general and help achievement of conservation goal. Although the number of foreign and domestic tourists have almost doubled within last four years yet the number of Eco- tourists has not increased appreciably. This policy has been framed with a view to attract more and more eco-tourists in the State, sensitize the general masses, government departments, NGOs etc about eco-tourism and laying down the framework for its growth in the State in a sustainable manner. Objectives

The main objectives of the Eco-Tourism Policy are as follows:

1. To promote Eco-tourism in specified area of the National Parks /Sanctuaries /forests and other areas as a conservation and educational tool.
2. To encourage Eco-tourists to visit, enjoy and appreciate the nature on sustainable basis.
3. To enhance the awareness about the need for nature conservation among the masses.
4. To preserve the existing forts, palaces and other heritage buildings by providing access to Eco-tourists for educational and recreational purposes.
5. To empower local communities to manage Eco-Tourism and generate

incentives for conservation through alternate and additional livelihood options.

## **Guiding Principles**

The development and management of eco-tourism in the State will be governed by the following guiding principles:

- The provisions of various Acts related to Forests and Environment like Rajasthan Forest Act, 1953, Wildlife (Protection) Act 1972, Forest (Conservation) Act, 1980, Environment Protection Act, 1986, etc and the directives and guidelines issued by the Central / State Government from time to time shall be strictly followed.
- The state shall endeavor to follow international quality standards in developing and operating the ecotourism facilities and programmes.
- The quality of experience shall be given preference over the number of visitors.
- The ecotourism activities will be carried out on sustainable basis.

## **Strategies**

- The emphasis shall be given to provide maximum possible benefit to the local communities, like village forest protection and management committees (VFPMCs)/eco-development committees (EDCs), engaged in conservation and development of forests and wildlife areas.
- Multi stakeholder partnership in developing and operating facilities and activities to be encouraged. Development and operation to be undertaken either solely by the government agency concerned or in partnership with the local community and private enterprises, depending upon the specific requirements and the category under which the destination area falls.
- Capacity building of government staff, local community, tourism entrepreneurs and other stakeholders through regular training programmes exposure visits seminars and workshops etc. shall be done on priority basis.

## **Eco-tourism as a Forestry Activity**

Eco-tourism being the experiencing of natural areas while fostering environmental and cultural understanding, and encouraging preservation of wildlife and forests, is a responsible form of tourism. Therefore, the State shall endeavor to identify eco-tourism with forestry activities so that necessary and meaningful development can take place within the sites for benefit of eco-tourists and local people. Activities Permissible under Eco-tourism

The following activities are permissible:

- Safari in vehicles or animal back to observe wildlife and nature along designated paths
- Trekking /nature walk through designated paths
- Boating / River cruising to view wildlife and nature
- Overnight camping in designated sites / forts /palaces;
- Bird watching and study of flora & fauna
- Nature camps for students to create awareness
- Angling
- Any other activity as may be specifically permitted Policy Implementation

For overseeing the implementation of this policy, Rajasthan Eco-tourism Development Society will be created under the chairmanship of Hon'ble Forest Minister of Rajasthan. The Society shall be assisted by the Forest Department, Tourism Department and other Govt. Departments in implementation of the Eco-tourism policies and activities. The Society shall be equipped with required technical and financial resources to implement this policy. The Society shall liaise with local, national and international stakeholders for planning, developing and implementing projects compatible with this policy.

Although the Society would be practically autonomous, the activities of ecotourism would be implemented through the field units of Forest Department, Tourism Department, Central / State Govt. undertakings, Village Forest Protection & Management Committees (VFPMCs), Eco-development committees (EDCs), Local Bodies and Self help Groups (SHGs) etc.

### **Facilities for Eco-tourists**

For night camping a limited number of sites shall be identified initially and basic facilities may be developed to serve the Eco-tourist so as to enable them to enjoy and appreciate the nature. Forts and palaces shall be restored and basic camping facilities shall be developed for night camping. Existing Forest Rest Houses shall be furnished and thrown open to Eco-tourists. Nature Interpretation Centers may be established wherever necessary. Staff and local guides shall be trained to assist Eco-tourists during safari, trekking, nature education and other permitted activities.

The wildlife and forest areas are sacrosanct and should continue to sustain themselves in pristine state. Therefore, the entry of number of tourists permissible shall be kept within carrying capacity. Benefits to local community

The Eco-tourism policy will result in better conservation of forest resources and



education to general public, if local community is also involved and benefited. Therefore, it is imperative that the Society and Forest Department work out ways and means for sustained flow of benefits to local community also.

## **OPERATIONAL GUIDELINES AND MANAGEMENT OF THE RAJASTHAN TIGER CONSERVATION FOUNDATION MANAGEMENT OF THE FOUNDATION**

### ***Organisational set-up for Implementation***

- 1 The RTCF would provide for wildlife conservation and development of wildlife habitat in the Ranthambhore Tiger Reserve area.
- 2 The RTCF will be implemented by a three-tier institutional set-up, namely The RTCF's Governing Body and the Executive body at Tiger Reserve level including Divisions of DCF (Core) and DCF ( Buffer) , and Eco-development Committees (EDCs) at the village level.
- 3 The focus of the management would be towards involvement of the stakeholders in the overall development of Ranthambhore tiger reserve and benefits to the local people while strengthening the village level capacity for the same.

### **AREA OF ACTIVITY**

Ranthambhore Tiger Reserve and its fringe areas

#### **Project Planning**

- 1 The work programme would be prepared by the DCF/ DFO for areas under their jurisdiction.
- 2 The guidelines of the MOEF and NTCA , GOI for "Project Tiger " may be utilised for preparation of the work programme .
- 3 All stakeholders would be involved in the planning for comprehensive development of wildlife habitat in the tiger reserve.
- 4 The work programme will be submitted to the Executive Committee of the RTCF by the DCF (Core) and DCF Buffer.

#### **Project Proposal:**

1. DCF, Core and DCF Buffer may draw an year-wise Annual Plan of Operation (APO) for wildlife conservation and protection in the Ranthambhore tiger reserve area.
2. While formulating a proposal, the Divisions shall take due care to ensure that

duplication of endeavours under various schemes of Ministries by way of taking up the same activity in the same area, is avoided.

3. Due consideration of the existing and potential resources and constraints (financial, natural and human) will be taken into account for phasing and sizing of activities so as to ensure that there is no routine spill-over of work to another year. Spill-over work may be allowed only on proper justification by the Divisions and its due consideration by the RTCF.
4. The proposals formulated by the Divisions may be forwarded to the Member Secretary, Executive Committee, RTCF.
5. The proposals would be scrutinised by a committee set up for this purpose amongst the members of the Executive Committee. The Executive committee would nominate the members of the said committee in its meeting.
6. The final proposals would be placed in the meeting of the Executive Committee and thereafter in the Governing Body for approval.

#### **BROAD PARAMETERS PERTAINING TO FUND FLOW MECHANISM AND FINANCIAL PROCEDURES**

1. The funds received by the RTCF shall be deposited in its exclusive and separate Bank account, which would be operated by the Member Secretary, Executive Committee.
2. Each Division shall submit a monthly statement of accounts and progress of works carried out by them to the Member Secretary, Executive Committee who shall place it to the Chairman, Executive Committee for review.
3. The Divisions shall submit a comprehensive annual report on the progress of works and utilisation certificate of funds.
4. The interest amount if any, accrued on the deposits of these funds shall be treated as part of the RTCF additional resources and would be adjusted towards further instalments of the grant.
5. The funds released shall be audited annually by qualified Chartered Accountant, empanelled by the Comptroller Auditor-General of India, approved by the Governing Body. 6 The RTCF Executive Committee shall be responsible for guidance, coordination, supervision, periodical reporting and monitoring the implementation of the programme by their Divisions / EDCs.
7. The Divisions would furnish 2 copies of the detailed report within one month of the completion of the work programme to Member Secretary, RTCF, who would place it before the Executive Committee for approval.

- 8 The completion report would be approved by the Governing Body.
- 9 RTCF Executive Committee/Governing Body, reserves the right to terminate the release of funds at any stage if it is convinced that the funds has not been properly utilised or appropriate progress has not been made.
- 10 In case the Divisions fails to execute the project within the stipulated time, including such extensions as may be granted by RTCF Executive Committee may, in its discretion, require the RTCF to refund the grant in whole or in such part on account of the Divisions along with interest thereon as the funding agency may specify.
- 11 There will be no diversion of funds from one Divisions to another Divisions save in exceptional circumstances and with the prior approval of RTCF Executive Committee.
- 12 The Divisions will submit non-diversion and non-embezzlement certificate each time a request for release of grant is made to RTCF.
- 13 Divisions will maintain a record of all assets created under the project as per GFR 151.
- 14 Outsourcing of works/services/consultancies, as and when required, may be done for better management.
- 15 Member Secretary, RTCF will arrange publication of an annual report of RTCF in consultancy with the executive committee.

### **Monitoring and Evaluation:**

#### *Monitoring*

1. Work programme in each year under the RTCF will be monitored by the Divisions, Executive Body and the Governing Body of RTCF through field inspections and otherwise.
2. The Range Forest Officer/Asst. Conservator of Forests/ Divisional Forest Officer will undertake field checks of the works undertaken by the EDCs and submit periodical reports to the Executive Committee.
3. The norms set out by the State Forest Department for field inspection of departmental works by its officers will also apply to RTCF.

#### *Number of posts*

1. No post shall be created in RTCF, Divisions and EDC levels for implementation of the Scheme.
2. However, expenditure on hired, contractual and outsourced persons, that are



bare minimum and essential for planning, implementation, monitoring, reporting and evaluation of the work under the RTCF may be met from the fund available in the Foundation.

3. Due permission should be taken from the Executive committee subject to approval of the Governing Body, for contractual persons.

### **(Finance and Accounts) REGULATION**

#### **Regulation-1: Financial Regulations for the Ranthambhore Tiger Conservation Foundation**

##### **I. Short Title:**

These Regulations may be called “Ranthambhore Tiger Conservation Foundation” (RTCF) (Finance and Accounts) Regulations.

##### **II. Scope and Application:**

This Regulation shall extend to all the units and activities of the RTCF and the Forest divisions .

##### **III. Amendments and changes in the Regulations can be made only with the approval of the Governing Body along with reasons/justifications.**

##### **IV. These Regulations shall come into force with immediate effect.**

##### **V. The items not covered under these Regulations shall be dealt with as per the EC directions.**

##### **VI. Any other items not covered under these Rules shall be governed by Rajasthan GF &AR Rules. Definition**

#### **Regulation-1: Definition**

Unless the context otherwise requires, the terms defined in these Regulations have the following meaning:

##### **I. “Accountant General” means the Accountant General, Rajasthan;**

##### **II. “Account Officer” means head of Finance and Accounts;**

##### **III. “AWP” means the Annual Work Plan of the RTCF ;**

##### **IV. “Chairman” means the Chairman of the Executive committee of the RTCF ;**

##### **V. “E.C.” means Executive Committee of the RTCF ;**

##### **VI. “Financial year” means the year commencing on 1st April and ending on 31st March;**

##### **VII. “Government” means the Government of Rajasthan;**

VIII. "MS" means Member Secretary of the RTCF ;

IX. "Non-recurring expenditure" means expenditure other than recurring expenditure to provide general articles of permanent nature;

X. "Recurring expenditure" means the expenditure of general nature incurred at periodical intervals;

XI. "RTCF" means Ranthambhore Tiger Conservation Foundation ;;

XII. "Foundation" means the Ranthambhore Tiger Conservation Foundation

### **Regulation-2: Annual Work Plan:**

Wildlife conservation and Protection works in the Ranthambhore Tiger Reserve shall be implemented through RTCF and the Forest divisions for which an Annual Work Plan shall be prepared stating clearly physical and financial targets for the financial year. The programming shall be implemented as per the physical and financial budgetary provisions stated in the Annual Work Plan approved by the competent authorities, unless otherwise decided by the E.C.

Forest divisions shall be implementing agencies to RTCF and shall carry out all the directions issued by RTCF. It shall be the duty of every Division to carry out the physical and financial targets allotted to them.

It shall be competent for RTCF to issue directions to change the internal allocation of targets to the various division and every division shall comply with such direction forthwith.

### **Regulation-3: Payments:-**

A bank account would be operated for the RTCF.. All funds shall be paid into the RTCF account with a Scheduled Bank and shall not be withdrawn except through a cheque signed by officers having cheque drawing powers. Payment exceeding Rs.5 (five) lakhs shall be made through cheque jointly signed by Member Secretary, and Chairman, Executive committee.

### **Regulation-4: Investment: -**

- i. The funds surplus to the requirement of the RTCF may be invested in Govt. Securities or the deposit receipts of a bank and such other instruments as may be decided by the EC. All investments of fund shall be made in the name of the RTCF and shall be transacted with signature of Member Secretary, Executive Committee. Joint signatures of the member Secretary and Chairman, Executive Committee shall be required for payments above 5(five) lakhs.
- ii. The income from such investments shall be deemed to be the income of the RTCF and shall be credited to interest accounts.



### **Reguation-5: Drawal of Money, General Principles:**

- i. No money shall be drawn from the Bank unless it is required for immediate payment.
- ii. Money shall be drawn from the bank by means of cheque signed by Member Secretary, Executive Committee, RTCF. Joint signatures of the member Secretary and Chairman, Executive Committee shall be required for payments above 5(five) lakhs.
- iii. A reference to cheque number, date and name of party shall be entered in the Cheque Register.
- iv. No officer shall incur expenditure from RTCF's account unless it has been sanctioned by the competent authority.

### **Regulation-6: Allocation and Transfer of Funds:-**

Allocation and Transfer of funds shall be done from the RTCF on the basis of financial demand submitted by the Divisions/sub-ordinate Offices. RTCF shall be competent to order transfer of funds from one division to another.

### **Regulation-7: Monthly Accounts:-**

- (a) When the statements from all the divisions have been received, the Accountant/Accounts officer at the office of the Member Secretary, RTCF shall reconcile the accounts, and then prepare a consolidated monthly account showing receipt and expenditure upto the end of the preceding month against the sanctioned appropriation under each head with object of expenditure or activity.
- (b) The Accountant/Accounts officer shall be responsible to watch the progress of the expenditure as compared to AWP provisions made and grants received and expected to be received from the RTCF. He shall also prepare a statement of savings and excesses and submit the same with the consolidated monthly statement to the Executive Committee.

### **Regulation-8: Principles of Financial Propriety:**

Every person authorized to incur expenditure is expected to exercise the same vigilance in respect of payments made from funds of the RTCF as a person of ordinary prudence would exercise in respect of payments of his own money. He will also ensure that the payments are not directly or indirectly to his own advantage.

### **Regulation-9: Control of expenditure:-**

A person authorized to incur expenditure must ensure that all relevant financial rules, regulations, orders, directions and instructions are followed. He will also see

that items of expenditure are of obvious necessity and are at fair and reasonable rates and competent sanction has been obtained.

**Regulation-10: Payment to Parties:**

All payments shall be made through account payee cheques only.

**Regulation-11: Specimen Signature:**

Specimen signature of officers authorized to operate the Bank account shall be sent to the Bank for record.

**Regulation-12: Examination of Cheque Book:**

On receipt, cheque book shall be carefully examined, forms counted and a certificated recorded on the fly leaf.

**Regulation-13: Accounting and Custody of cheque Books:**

Each Cheque Book shall be entered in the Register of Cheque Books. These will be kept under lock and key in the personal custody of the Member Secretary, RTCF.

**TRANSACTIONS**

**Regulation-14: Cash Book:**

A two columnar (Cash & Bank) cash book for keeping record of the receipt and payment of money on behalf of the RTCF shall be maintained.

**Regulation-15: Entry in Cash Book:**

- i. All monetary transactions shall be entered in the cash book as soon as they occur and are attested by the Member Secretary, RTCF.
- ii. When the RTCF's money is remitted into the Bank, the Member Secretary, RTCF shall compare the Bank receipt with the entry in the cash book before attesting it. He shall ensure that the amount has actually been credited into the RTCF's account.
- iii. Sufficient details should be given in the column "Particulars" to identify each transaction.
- iv. The sums paid into the Bank shall be shown as "Deposits in the Bank" even though the remittance has been made by cheque and not in cash.
- v. The value of all cheques shall be credited to "Withdrawal from Bank" irrespective of whether or not they are cashed at once.

**Regulation-16: Closing of Cash Book:**

The Cash Bok shall be closed daily and completely checked by Accountant and Member Secretary, RTCF with reference to receipt, pay in slips and vouchers. The

will also verify the total of the Cash Book including opening and closing balances and initial it as correct.

#### **Regulation-17: Correction of Errors:**

- i. Any erasure or overwriting of entry once made in the cash book is strictly prohibited. In case of error, it shall be corrected by red ink entry under the dated initials of the Member Secretary, RTCF

#### **Regulation-18: Ledger:**

- i. Ledger is a register in which all transactions recorded in the Cash Book shall be classified under different heads of accounts or objects of expenditure of any sub-unit thereof.
- ii. The ledger shall be kept in the prescribed form.
- iii. The ledger accounts shall be arranged and grouped in such a manner as the desired information is promptly secured.
- iv. Every ledger account is divided into two sides, the left hand side being the “debit side”, and the right hand side the “credit side”.
- v. All items of debits and credits of the cash book shall be posted on the same day in the respective ledger account.
- vi. Daily totals shall invariably be given and progressive totals shown wherever necessary.
- vii. All the ledger accounts shall be closed at the end of the year. Totals shall also be struck in the classified account.

#### **Regulation-19: Permanent Advance/Imprest:**

- i. A Permanent Advance of Rs. 10,000/- will be given to Member Secretary, Executive Committee, RTCF who has to make payment of urgent nature frequently.
- ii. The imprest holder shall be responsible for the safe custody of imprest money and he must at all times be ready to produce the total amount of imprest in vouchers and in cash.
- iii. On the last day of the financial year, the balance of imprest together with vouchers for expenditure incurred upto that date shall be submitted for credit to Member Secretary, RTCF account or adjustment as the case may be and a fresh imprest advance shall be drawn during the next financial year.
- iv. Whenever the imprest holder granted may be reviewed by the Member Secretary and it may be increased or decreased under his orders if required.



Such modification shall be submitted to E.C. at its next meeting for confirmation.

#### **Regulation-20: Bank Reconciliation:**

Entries shown in the Pass Book/Bank Statement shall be tallied monthly with the entries in the Cash Book. Any discrepancy will be rectified.

#### **Regulation-21: Receipt of Money:**

- i. Money on behalf of the RTCF in the form of cash, cheque, demand draft, banker's cheque etc. shall be received by the cashier or any other authorized officer. All the money receipts shall promptly be accounted for into the RTCF's accounts and deposited in the Bank.
- ii. The payer must be given a receipt duly signed by the cashier for the amount paid.
- iii. The amount in receipt shall be written both in figures and words.
- iv. The Accountant and the Member Secretary, RTCF, shall ensure that all the money received has been properly entered into the cash book.
- v. In the event of a cheque being dishonored by the bank on presentation, the fact shall be promptly reported to the tenderer by the RTCF for payment in cash/cheque. However, not more than one opportunity would be provided to the tenderer for repaying the dishonored cheque by way of a cheque.

#### **Regulation-22: Account of Receipt Books:**

- i. Printed Receipt Books containing receipts with their counter foils shall be machine numbered and their recorded kept in the Register of Receipt books.
- ii. Before the Receipt Book is brought into the use, the number of receipts contained therein shall be counted and the result recorded in a conspicuous place in the Receipt Book over the signatures of the Member Secretary, RTCF
- iii. The blank receipt books shall be kept under lock and key in the custody of the Member Secretary, RTCF
- iv. Counter foils of the used receipt books shall be kept in their personal custody of the Member Secretary, RTCF
- v. The physical verification of blank receipt books in stock shall be carried out on 30th June and 31st December by the Accounts Officer and a certificate to that effect recorded in the register of Receipt Books.

### **Regulation-23: Transfer of Charge:**

- i. When an employee of RTCF entrusted with the charge of cash, stores, stationery, valuable articles or any other property is transferred or has to relinquish his charge due to transfer, retirement, resignation or for any other reason, the full charge thereof shall be given by him to his successor in the following manner :
  - (a) The cash book, imprest account and other accounts shall be closed on the date of transfer and a note recorded in each of them over the signature of both the relieved and relieving employees, showing the cash balance, number of unused cheques, blank receipt books, Govt. securities, balance of postage stamps etc.
  - (b) In case of stores and stationery, a list of articles handed over giving reference of page number of the Stock Register where the articles in balance are recorded shall be signed by the respective employees after examining and counting.

Any shortage or irregularity noticed during the taking over of charge shall be brought to the notice of the concerned Member Secretary. RTCF

### **ADVANCES TO EMPLOYEES AND PARTIES**

#### **Regulation-24: Advance to Parties:**

For a contracted work, no advance shall be given except with the prior permission of the Chairman. Such advance shall always be against an irrevocable Bank Guarantee which may be accepted only after legal vetting.

For Store purchases, advance may be given by the Member-Secretary for purchase of branded items where giving of such advance is a normal practice, e.g. purchase of a car. For all other cases, advance may be given only with the prior permission of the Chairman, RTCF

### **CONTINGENT EXPENDITURE**

#### **Regulation-25: Contingent Expenditure:**

Contingent expenditure means all incidental and other expenses which are incurred for the management of an office or for the technical working of the project other than those which fall under specified items of expenditure.

#### **Regulation-26: Advances to Employees for Specific Work Activity:**

- i. Temporary advances may be given to the officer/employees for meeting specific project activity after approval of the competent authority. The

Member-Secretary shall ensure that advances are not allowed to remain unadjusted for a duration exceeding one month.

- ii. Any unspent balance shall be deposited soon after the purpose is accomplished. In case the account of such advances together with unspent balances is not given/paid within one month after accomplishment of work, the amount shall be recovered from the salary of such employee together with interest prevailing as in Government rules.
- iii. Second advance shall not be given unless the account of first advance has been rendered.

#### **Regulation-27: Refunds:**

- vi. Refund of any excess or erroneous recovery of amount made and credited to the RTCF account shall be made with the prior approval of member Secretary on demand to the person entitled to receive the amount on production of proper authority.
  - i. Before a refund is allowed, the original receipt and entries in the cash book etc. should be traced and a note of refund of the sum ordered should be kept against original entries so as to avoid double claim in future.

### **ACCOUNT AND AUDIT**

#### **Regulation-28: Responsibility Regarding Accounts:**

Responsibility regarding maintenance of proper accounts and audit will be with the Member Secretary, RTCF and the Accountant/Accounts Officer.

At the time of transfer of the Member Secretary, it would be mandatory to prepare a general note on the Foundation work which require immediate attention for the successor to carry out the works of the Foundation in accordance to the approved Work Plan. Regulation-29: Audit:

The accounts of the RTCF shall be audited concurrently at RTCF office and at Division offices by a Chartered Accountant appointed by the Member Secretary after taking approval of E.C. The accounts shall be audited at least once a year and any expenditure incurred shall be payable by the RTCF. The auditor of the RTCF shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers. The auditor shall have the same rights, privileges and authority in connection with audit of accounts of the RTCF as the Accountant General has in connection with the audit of Government accounts.

The auditor can also inspect any of the offices and assets of the RTCF



### **Regulation-30: Pursuance of Audit Objections:**

The Accounts Wing shall maintain an audit objection register to record all audit objection. Separate folios for each office be opened. The progress made towards the settlement of outstanding audit objections shall be reviewed quarterly by the Member Secretary and appropriate further action will be taken to ensure their speedy settlements.

### **Regulation-31: Rendition of Audit Report and Annual Accounts:**

Annual Accounts as certified by the Auditor together with the Audit Report thereon shall be sent by the Member Secretary, after approval by the Executive Committee, to the Governing Body.

### **Regulation-32: Misappropriation, Fraud, Losses, and Write-Off Etc.**

- i. Every employee of the Foundation should realize clearly that he will be held responsible for any loss sustained by the RTCF through fraud or negligence on his part.
- ii. Whenever any loss of receipts, or stores caused by misappropriation, fraudulent drawal/ payment or otherwise is discovered or suspected, the matter shall immediately be enquired into by the Member Secretary. If need be, assistance of Auditors may be taken and the matter will be reported to the Chairman, Executive Committee along with detailed report on the causes or circumstances which led to the misappropriation etc, the steps taken to recover the loss and to prevent the recurrence and the disciplinary or any other action proposed as regards the persons responsible.
- iii. In case of criminal offence, a report will be lodged with the police for necessary action.

### **Regulation-33: Write-Off Losses:**

The losses etc shall be written off by the authority authorized under delegation of powers to the extent and conditions prescribed.

### **Regulation-34: Delegations of Powers:**

Delegations of administrative and financial powers to various authorities of the Executive Committee of the Foundation shall be as follows :

For the purpose of RTCF the Chairman of the Executive Committee shall have the powers of Head of Department as detailed in the G.F.&A.R.

The Member Secretary, Executive Committee shall have the powers of Head of Office as detailed in the G.F.&A.R.

### **Regulation-35: Residual Powers:**

All Residual Powers related to these Regulations shall vest in the Chairman. He/She can also exercise any of the powers vested in a subordinate.

## **STORES**

### **Regulation-1: Stores :**

The term “Stores” applies generally to all articles and materials purchased or otherwise acquired for the use in offices and units of the Foundation and includes not only expendable, consumable or issuable items in use or accumulated for specific purpose, but also goods, vehicles and items of permanent stock.

All references to EC, Chairman is to the EC, Chairman of RTCF only. Divisions shall not be competent to relax any provisions of the Regulation at their level.

### **Regulation-2: General Principles of Purchases:**

- i. Purchases shall be made in the most economical manner in accordance with the requirements of the Foundation.
- ii. Stores shall not be purchased in piece meals or split up to avoid sanction of higher authorities.
- iii. Stores shall not be purchased in advance of actual requirement.
- iv. Purchases through tenders, except for purchases upto Rs. 3,000/-, shall be made only from those firms, which are registered with the State Commercial Taxes Department.
- v. Purchases will be subject to the budget provisions, or special authorization of EC.
- vi. In case of such purchase, where there is a system of allowing discount or rebate in particular period of the year, purchases may be so regulated that facility of such discount or rebate is available to the fullest extent.
- vii. The Record of Store purchases shall be maintained as per GF & AR.

### **Regulation-3: Purchases As Per DGS&D Rate Contract:**

All the goods which are on DGS&D Rate Contract can be purchased without calling tenders.

### **Regulation-4: Principles of Procurement:**

The authorities who are required to procure materials for the RTCF, shall follow the following principles of financial propriety:

- i. Whether the selected offer will adequately meet the requirements for which it is being procured;

- ii. Whether the price of offer is reasonable in comparison to the prevailing market rates and consonant with the quality required; and
- iii. Above all, whether the offer being accepted is the most appropriate one taking all relevant factors into account and in keeping with the principles of financial propriety.

#### **Regulation – 5: Purchases through Tenders:**

The provisions of G.F.&A.R. shall be adhered to.

#### **Regulation – 6: Purchase Committee:**

- i. The EC at its discretion may form Purchase Committee of at least three Members for recommending purchases for the value of items exceeding Rs. 50,000/- or for those common items whose rate contracts are required to be entered into. The senior most member of Accounts background, which may be a consultant as we, should necessarily be member of the committee and once other will be technical officer.
- ii. Out of three Members, one would be Member Secretary who would be presiding officer, second member would be the senior most account person of accounts wing. The third member shall be as nominated by the presiding officer. The meeting of the purchase committee shall not be held unless the accounts member is present.
- iii. The purchase committee may associate experts/ technical officers in cases where they are required to make purchases involving technical aspects.
- iv. Cases of limited and open tenders shall be placed before the committee.
- v. For all purchases above Rs. 10 lakhs, the Committee shall be constituted by the EC of RTCF, and the purchase order shall be issued only after the approval of EC of RTCF.

#### **Regulation – 7: Residual Powers :**

All Residual Powers related to these Regulations shall vest in the Chairman. He/ She can also exercise any power vested in a subordinate officer at any time.

#### **Regulation – 8: Relaxation of Regulations:**

The Governing Body shall have the power to relax any Regulation of any Part if a case is made out on the basis of cogent reasons.