Copy of Memorandum No. L. Dis. 2484/66 dated 8-2-66 form the Chief Conservator of Forests.

- Sub : Survey and demarcation for laying out coupes for raising plantations under Five Year Plan head of debit clarified orders issued.
- Ref : Report I.D.895/65 dated 21-1-66 from the Conservator of Forests, I.P.C. Trivandrum.

In the reference cited, the Conservator of Forests, Industrial Plantation Circle has raised the doubt whether the expenditure on survey and demarcation for laying out coupes preliminary to disposal of tree growth for raising plantations under the various plan schemes, is to ne debited to the respective plan head or to the non-plan head. Revenue is realized by the disposal of the tree growth and hence all expenses incurred in respect of such areas till the disposal of tree growth thereon, should be debited to the non-plan head 70 (b0 (20 and expense incurred for works connected with the raising of plantations subsequent to the disposal of tree growth, should be debited to the respective plan head since the survey and demarcation of coups are works carried out as a preliminary to the disposal of tree growth, the expenditure on this accounts should be debited to the non-plan head 70 (b) (2).

Sd/-For Chief Conservator of Forests

Copy to C.Fs, D.F.Os and A.C.Fs.

Endt. On HA.2993/66 dated 23-2-1966 Copy to HL,KT,TR,CH,PC and stock file HA.

> Conservator's Office Chalakudy

> > For Consevator of Forests