

Dhananjayrao Gadgil Library



GIPE-PUNE-001390

GOVERNMENT OF INDIA

CODE OF INSTRUCTIONS

FOR

THE CONDUCT OF OFFICE BUSINESS AND FOR THE REGULATION  
OF ACCOUNTS

IN

THE FOREST DEPARTMENT,

WITH FORMS AND APPENDICES, ALSO THE \* INDIAN FOREST ACT,  
1878, AND THE † BURMA FOREST ACT, 1902.



SIXTH EDITION.

[ Corrected to the 31st January 1906. ]

CALCUTTA:

OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.  
1906.

*Price Re. 1-12 or 2s. 8d.*

---

\* Omitted in copies of the Code required for use in Burma.

† Omitted in copies of the Code required for use outside Burma.

**CALCUTTA:**  
**GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,**  
**8, HASTINGS STREET.**

JA - 2, w

2 D6

1390

## NOTE.



**C**ERTAIN matters affecting Pensions, Leave, and Acting Allowances are, for convenience, included in this Code. In case of any doubt or supposed conflict between this Code and the Civil Service Regulations published by the Government of India in the Finance Department, the latter must be considered as authoritative, and for purposes of audit will alone be quoted or referred to. In account matters, the rules in the Civil Account Code apply to the Accounts of the Forest Department.

## EDITIONS OF THE FOREST DEPARTMENT CODE.

FIRST EDITION	.	.	.	.	.	1877
SECOND „	.	.	.	.	.	1881
THIRD „	.	.	.	.	.	1885
FOURTH „	.	.	.	.	.	1892
FIFTH „	.	.	.	.	.	1899
SIXTH „	.	.	.	.	.	1906

CIRCULAR RESOLUTION BY THE GOVERNMENT OF INDIA IN THE  
DEPARTMENT OF REVENUE AND AGRICULTURE, No. 3 F.,  
DATED THE 10TH MARCH 1906.

READ—

Circular Resolution No. 15F., dated 9th December 1899,  
promulgating the fifth edition of the Forest Department  
Code.

RESOLUTION.

A sixth edition of the Forest Department Code has been prepared under the orders of the Government of India, and, in now formally approving of it, the Governor General in Council is pleased to direct that it be supplied to all Local Governments and Administrations, and that its provisions shall come into force on and from the 31st January 1906.

2. Special attention is directed to the Prefatory Note on the subject of pensions, leave, and acting allowances.

3. Copies of the Code are under distribution by the Superintendent of Government Printing, India.

Ordered that copies of the above Resolution and of the sixth edition of the Forest Department Code, be forwarded, for information and guidance, to the Local Governments and Administrations noted in the margin, the Inspector General of Forests, all Accountants General and the Comptroller and Auditor General; and, for information, to the Governments of Madras and Bombay, the Finance, Home and Foreign Departments, the Public Works Department and the Department of Commerce and Industry.

Bengal.  
United Provinces.  
Punjab.  
Burma.  
Eastern Bengal and  
Assam.  
Central Provinces.

Coorg.  
Ajmer.  
Baluchistan.  
North-West  
Frontier  
Province.  
Audamans.

tion and guidance, to the Local  
Governments and Administra-  
tions noted in the margin, the  
Inspector General of Forests, all  
Accountants General and the

J. WILSON,

*Secretary to the Government of India in the  
Department of Revenue and Agriculture.*

# TABLE OF CONTENTS.

## CHAPTER I.

### ORGANIZATION OF THE FOREST DEPARTMENT.

#### PART I.—GENERAL.

ARTICLES.	PAGE.
1. Extent of application of Code . . . . .	1
2. Definition of the term " Local Government " . . . . .	"
3. Definition of the term " Conservator " . . . . .	"
4. Forest business of the Government of India . . . . .	2
5. Forest business of Local Governments . . . . .	"
6. Administrative charges . . . . .	"
7. Classification of Establishments . . . . .	3
8. Permanent Establishments . . . . .	"
9. Temporary Establishments . . . . .	4
10. Budget heads to which Temporary Establishments should be charged	"
11. Definition of " Labour " . . . . .	"
12. Leave of absence of persons temporarily employed . . . . .	5
13. Forest officers not to trade . . . . .	6
14. Allowances when acting in a higher class or grade . . . . .	7
15. Travelling allowances . . . . .	"
16. Construction or purchase of Government buildings. Use of Govern- ment rest-houses . . . . .	"
17. Recording rent of lands or buildings in Public accounts . . . . .	"

#### PART II.—ORGANIZATION OF THE FOREST SERVICE.

18. Composition of Forest Service . . . . .	8
---	---

#### CONSTITUTION OF THE FOREST SERVICES.

19. Imperial Forest Service . . . . .	8
20. Officers on " India List " of Imperial Forest Service . . . . .	"
21. Allowances for Imperial Forest Service . . . . .	9
22. Provident Fund . . . . .	10
23. Provincial Forest Service . . . . .	"
24. Allowances for Provincial Forest Service . . . . .	"
25. Subordinate Forest Service . . . . .	11

#### RECRUITMENT AND FIRST APPOINTMENT.

26. Recruitment of Imperial Forest Service . . . . .	12
27. Appointment to Imperial Forest Service . . . . .	"
28. Appointments made in India prior to 1st August 1891 . . . . .	"
29. Recruitment of Provincial Forest Service . . . . .	"
30. Appointments to the class of Extra-Assistant Conservators . . . . .	13

CHAPTER I—*contd.*ORGANIZATION OF THE FOREST DEPARTMENT—*contd.*PART II.—ORGANIZATION OF THE FOREST SERVICE—*contd.*RECRUITMENT AND FIRST APPOINTMENT—*consold.*

ARTICLE.	Page
31. Appointments to the class of Extra-Deputy Conservators . . .	13
<i>Subordinate Forest Service.</i>	
32. Appointments to the class of Forest Ranger . . . . .	14
33. Recruitment of Deputy Rangers . . . . .	15
34. Appointments of Foresters, Guards, etc. . . . .	16

## PROMOTIONS.

*Imperial Forest Service.*(a) *India List.*

35. Promotions to and on "India List" of Imperial Forest Service . . .	16
36. Salaries of certain officers on "India List" . . . . .	17
37. Position of Assistant Inspector General of Forests and of Deputy Director of Forest School in regard to India List of Conservators . . .	"

(b) *Provincial Lists.*

38. Promotion to 1st grade of Assistant Conservators . . . . .	18
39. Promotions from 2nd grade of Assistant Conservators up to and includ- ing 1st grade of Deputy Conservators . . . . .	"
40. Position of officers on promotion to 1st grade of Assistant Conservators	19
41. Transfers made for purpose of securing general equality of position and promotion . . . . .	"
42. Promotions on Punjab-Central Provinces List . . . . .	20
43. Promotions not regulated by seniority alone . . . . .	"

*Provincial Forest Service.*

44. Grading of officers in Provincial Forest Service . . . . .	20
45. Promotions in Provincial Forest Service . . . . .	"
46. Promotions of Extra-Assistant and Extra-Deputy Conservators . . .	21

*Subordinate Forest Service.*

47. Promotions of Rangers and Foresters . . . . .	21
48. Promotions to be made by Conservators and by Local Governments . . .	"
49. Promotions of Guards and other subordinates . . . . .	22

## POSITION AND DUTIES.

*Imperial Forest Service.*

50. Inspector General . . . . .	22
51. Inspector General's correspondence with Conservators and Local Governments . . . . .	23



CHAPTER I—*contd.*ORGANIZATION OF THE FOREST DEPARTMENT—*contd.*PART II.—ORGANIZATION OF THE FOREST SERVICE—*contd.*POSITION AND DUTIES—*concl'd.**Imperial Forest Service—concl'd.*

ARTICLES.	PAGE.
52. Inspection of Conservators' and Divisional Offices . . . . .	23
53. Director of the Forest School . . . . .	"
Forest Surveys and Mapping . . . . .	"
54. Conservators . . . . .	24

## SUSPENSION, REDUCTION, DISMISSAL.

*Imperial Forest Service.*

55. Suspension, reduction, or removal of officers on India List . . . . .	25
56. Suspension, reduction, or removal of officers on Provincial Lists . . . . .	"
57. Reduction of a Forest Officer to a lower class or grade . . . . .	"

*Provincial Forest Service.*

58. Suspension, reduction, or dismissal of members of Provincial Forest Service . . . . .	25
---	----

*Subordinate Forest Service.*

59. Suspension, reduction, or dismissal of members of Subordinate Forest Service . . . . .	26
60. Mining . . . . .	"
61. Criminal prosecution . . . . .	"

## RESIGNATION.

*Imperial Forest Service.*

62. Resignation of officers of Imperial Forest Service . . . . .	26
--	----

*Provincial Forest Service.*

63. Resignation of officers in Provincial Forest Service . . . . .	26
--	----

*Subordinate Forest Service.*

64. Resignation of officers in Subordinate Forest Service . . . . .	26
---	----

## TRANSFERS.

65. Transfers of officers on India List and from one province to another . . . . .	27
66. Postings and transfers within a province . . . . .	"

## LEAVE OF ABSENCE.

67. Officers on India List of Imperial Forest Service . . . . .	27
68. Officers on Provincial Lists of Imperial Forest Service . . . . .	28
69. Provincial and Subordinate Forest Services . . . . .	"

**CHAPTER I—concl'd.**  
**ORGANIZATION OF THE FOREST DEPARTMENT—concl'd.**  
**PART II.—ORGANIZATION OF THE FOREST SERVICE—concl'd.**

ARTICLES.	PAGE.
<b>EXAMINATION LEAVE.</b>	
70. Examination Leave . . . . .	28
<b>OFFICE ESTABLISHMENTS.</b>	
71. Appointments, promotions, reductions or dismissals.—Punishments.— Local allowances in Bengal.—Local allowances in Burma . . . . .	29
<b>EXTENSIONS OF SERVICE.</b>	
72. Extensions of Service . . . . .	30
<b>NOTIFICATION OF RETIREMENT, PROMOTION OR REDUCTION AND LEAVE.</b>	
73. Government of India to be informed of retirements, promotions, reductions, and grant of leave . . . . .	30
<b>PART III.—EXAMINATIONS.</b>	
74. Examinations for Assistant Conservators, 2nd grade, and Extra-Assist- ant Conservators, 4th grade . . . . .	31
<i>A—Languages.</i>	
75. "Principal" languages . . . . .	31
76. "Optional" languages . . . . .	32
77. Allowances for passing in Native languages . . . . .	"
<i>B—Land Revenue.</i>	
78. Examination in Land Revenue . . . . .	33
<i>C—Forest Law.</i>	
79. Examination in Forest Law . . . . .	33
<i>D—Procedure and Accounts.</i>	
80. Examination in Procedure and Accounts . . . . .	34

**CHAPTER II.**

**MANAGEMENT AND WORKING OF THE FORESTS.**

**PART I.—GENERAL.**

81. Detailed record of Reserved Forests (Form No. 1) . . . . .	35
82. Supply to Superintendent of Forest Surveys of copies of all Notifica- tions constituting Reserved and Protected forests, or modifying the boundaries of such forests . . . . .	36
83. Record and register of Protected and other forests . . . . .	"
84. Annual plan of operations . . . . .	37
85. Procedure to be followed when it is proposed to frame Working-Plans . . . . .	"

CHAPTER II—*concl'd.*

MANAGEMENT AND WORKING OF THE FORESTS—*concl'd.*

PART I.—GENERAL—*concl'd.*

ARTICLES.	PAGE.
86. Directions regarding the technical part of the preparation of Working-Plans may be issued by the Inspector General . . . . .	38
87. Area for which separate Working-Plans Reports shall be prepared . . . . .	"
88. Working-circles.—Coupes.—Blocks.—Compartments.—Designation and numbering of blocks and compartments . . . . .	38—39
89. General rules for the preparation of Working-Plans . . . . .	39
90. Procedure when a Working-Plan has been drawn up . . . . .	43
91. Control of working of forests for which Working-Plans exist [Forms Nos. 2, 3 and 4]—Record of works.—Forest Journal . . . . .	44
92. Control of working of forests for which there are no Working-Plans . . . . .	45
93. Plantation Journal . . . . .	"
94. Entries made in Forms Nos. 2, 3, 4 and 38 to be submitted to the Conservator and the Inspector General . . . . .	"

PART II.—ACCOUNTS OF TIMBER AND OTHER STOCK; OF STORES, TOOLS AND PLANT; AND OF LIVE-STOCK.

95. Fellings (Forms Nos. 5, 6, 7, 10, 12) . . . . .	47
96. Dépôts . . . . .	"
97. Registers of receipts and disposals in forest dépôts (Forms Nos. 5 and 6) . . . . .	"
98. Registers of receipts and disposals in sale dépôts (Forms Nos. 5 and 6) . . . . .	"
99. Timber received in sale dépôts to be measured and marked.—Sale-mark . . . . .	48
100. Monthly dépôt returns (Forms Nos. 7 and 8) . . . . .	"
101. Form No. 8.—Sales of timber, etc., collected by Government agency . . . . .	"
102. Form No. 9.—Drift timber operations . . . . .	"
103. Permits for timber or forest produce not brought to dépôt (suggested Form No. 15) . . . . .	"
104. Taking stock in sale dépôts . . . . .	50
105. Bill and receipt books (suggested Forms Nos. 13 and 14) . . . . .	"
106. Payment of revenue into treasuries . . . . .	"
107. Form No. 10.—Return showing sales from forests of produce cut by purchasers . . . . .	"
108. Form No. 11.—Outstandings on account of revenue . . . . .	51
109. Form No. 12.—Free-grants of timber and other produce . . . . .	"
110. Produce removed by right-holders . . . . .	52
111. Form No. 16.—Return of stores, tools, and plant . . . . .	"
112. Returns of live-stock . . . . .	"
113. Sanction required before writing off valuable stores and live-stock . . . . .	"
114. Sales of forest produce, stores, tools, or plant . . . . .	53
115. Seizure and disposal of forest produce and other property (Form No. 17) . . . . .	"

## CHAPTER III.

## ACCOUNTS.

## PART I.—CLASSIFICATION OF REVENUE AND EXPENDITURE.

ARTICLES.	PAGE.
116. Classification prescribed under Budget heads and sub-heads (Form No. 18) . . . . .	55
117. Heads I, II, and III under Receipts and Expenditure . . . . .	"
118. Head IV under Receipts and Expenditure . . . . .	"
119. Head V under Receipts.—Fines and confiscations . . . . .	"
120. Head A. V . . . . .	56
121. Heads A. VI and A. VII . . . . .	"
122. Head A. VIII . . . . .	57
123. Head A. IX . . . . .	58

## PART II.—BUDGET ESTIMATES.

124. Annual Budget Estimates (Form No. 18) . . . . .	59
125. Form of Budget Estimate (Form No. 18) . . . . .	"
126. Figures to be entered in the Budget Estimate sheet . . . . .	60
127. Detailed figures under each sub-head . . . . .	61
128. Sanction of Government of India to totals of main heads . . . . .	"
129. Distribution of allotments by Local Governments and by Conservators . . . . .	"
130. Additional Budget Grants . . . . .	62
131. Budget Explanatory Note . . . . .	63
132. { Chapter I.—"Actuals" . . . . .	"
{ Chapter II.—"Revised Estimate" compared with sanctioned Estimate . . . . .	"
{ Explanation of Estimated Receipts . . . . .	"
{ Explanation of Estimated Expenditure . . . . .	64
133. Chapter III.—"Budget Estimate" . . . . .	"
134. { Receipts . . . . .	"
{ "Ordinary" and "Capital" Expenditure . . . . .	"
{ "Ordinary" Expenditure . . . . .	"
{ "Capital" Expenditure . . . . .	65
135. Items included under "Capital" Expenditure . . . . .	"
136. Details of works estimated to cost over Rs5,000 . . . . .	"
137. Justification of proposed expenditure in the "Explanatory Note" . . . . .	66
138. A. I.—Departmental timber operations . . . . .	"
139. A. VII.—Communications, and buildings . . . . .	"
140. A. VIII.—Organization, improvement, etc. . . . .	"
141. A. IX.—Miscellaneous . . . . .	67
142. B. I.—Salaries . . . . .	68
143. B. II.—Travelling allowances . . . . .	"
144. B. III.—Contingencies,—Rents, rates, and taxes . . . . .	"
145. Statements of permanent and temporary establishments.—Books and stores from Europe and America . . . . .	68-69
146. Annual Appropriation Report of the Receipts and Expenditure of the Forest Department . . . . .	69

CONTENTS.

xi

CHAPTER IV.

CASH ACCOUNTS.

PART I.—GENERAL RULES.

ARTICLE.	PAGE.
147. Cash-book to be kept (Form No. 24) . . . . .	73
148. Accounts to be kept in an open manner, and no irregular or separate accounts permitted . . . . .	"
149. Lost or missing Receipts or Vouchers . . . . .	"
150. Members of Office Establishments not to be entrusted with Government money, nor to receive applications or payments for forest-produce . . . . .	"
151. Contents of cash-chest to be counted, and cash balance to be reported monthly (Form No. 23) . . . . .	74
152. Defalcation or loss of public money by fraud . . . . .	"
153. Term "Cash" defined . . . . .	75
154. Filling up of cheques forwarded to the Treasury for re-credit to the Treasury Accounts . . . . .	"
155. Advances of pay . . . . .	"
156. Rent for houses or land . . . . .	76
157. Pleaders' fees in criminal prosecutions . . . . .	"
158. Usual payments . . . . .	"
159. Unusual expenditure . . . . .	"
160. Powers of sanction to special works (Form No. 75) . . . . .	"
161. Powers of Divisional officers to incur expenditure on special works . . . . .	77
162. Provision made in the budget not a sufficient sanction . . . . .	"
163. Extent of powers of sanction given in articles 160—161 . . . . .	78
164. Inevitable payments . . . . .	"
165. A register of sanctions to be kept, and completion reports to be submitted (Form No. 37) . . . . .	"
166. Execution of works requiring sanction on estimate . . . . .	79
167. Agreements with contractors . . . . .	"
168. Refunds of revenue . . . . .	"

PART II.—ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES.

169. (i) Cash chests . . . . .	} 80
(ii) Appointment of Treasurers . . . . .	
170. Contents of divisional cash-book (Forms Nos. 24 and 25) . . . . .	"
171. Cash balances of subordinates . . . . .	"
172. Cash recoveries of service payments . . . . .	"
173. Details of all items of revenue . . . . .	81
174. Revenue received in advance . . . . .	"
175. Only money drawn against letters of credit may be expended. Remittances of revenue required for local expenditure, how adjusted . . . . .	81—82
176. Vouchers . . . . .	82
177. Salary bills of gazetted officers (Form No. 26) . . . . .	83
178. { Permanent establishments (Form No. 27) . . . . .	} "
{ Establishment bills . . . . .	

CHAPTER IV—*contd.*CASH ACCOUNTS—*contd.*PART II.—ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*contd.*

ARTICLE.	PAGE.
179. Changes in the <i>personnel</i> of establishments, and grant of leave to subordinates (Forms Nos. 27, 73, 74) . . . . .	83
180. Vouchers for pay of permanent establishments . . . . .	"
181. Arrear salaries . . . . .	84
182. Claims to arrears of pay, allowances, or increments . . . . .	"
183. Vouchers for pay of temporary establishments . . . . .	"
184. Authority of the Accountant General required on increase or change in salary of gazetted officers . . . . .	"
185. Travelling allowance bills (Form No. 29) . . . . .	85
186. Vouchers for charges on account of travelling allowances . . . . .	"
187. Salaries and travelling allowances due on transfer . . . . .	86
188. Revenue remittances to treasuries . . . . .	"
189. Treasury <i>chhalans</i> . . . . .	"
190. Remittance by postal money-order . . . . .	"
191. Amount of each voucher to be entered in words as well as figures . . . . .	87
192. Corrections and alterations in vouchers . . . . .	"
193. No payment to be made on a voucher or order signed by a clerk instead of the head of an office . . . . .	"
194. Transactions with public departments (Form No. 30) . . . . .	"
195. Daily muster roll, and daily labour bills (Form No. 31) . . . . .	88
196. Vouchers for all other payments (Form No. 32) . . . . .	"
197. Inter-divisional adjustments not allowed . . . . .	"
198. Letters-of-credit (Forms Nos. 19 and 20) . . . . .	"
199. Payments in cash or by cheque . . . . .	89
200. Rules regarding the use of cheques . . . . .	90
201. Cheques drawn on sub-treasuries or tahsils . . . . .	"
202. Entries in the cash-book of cheques drawn . . . . .	"
203. Cancelled cheques . . . . .	91
204. Lost cheques . . . . .	"
205. Account current with treasuries (Form No. 21) . . . . .	"
206. Register of cheques (Form No. 22) . . . . .	92
207. Advances to contractors (Form No. 32) . . . . .	"
208. Advances to contractors exceeding certain limits to be reported to the Conservator . . . . .	"
209. Recoveries : how adjusted in the cash-book . . . . .	"
210. Advances to disbursers . . . . .	93
211. Irrecoverable advances . . . . .	"
212. Contractors' and Disbursers' ledger (Form No. 33) . . . . .	"
213. Postings in the ledger . . . . .	"
214. Ledger accounts to be balanced and signed . . . . .	"
215. Numbers to be given to ledger accounts . . . . .	"
216. Abstract of Contractors' and Disbursers' ledger (Form No. 34) . . . . .	"
217. Form No. 34 for March . . . . .	94

CHAPTER IV—*concl'd.*  
CASH ACCOUNTS—*concl'd.*

PART II.—ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*concl'd.*

ARTICLES.	Pages.
218. Accounts to be rendered to the Accountant General . . . . .	94
219. Forms to be rendered to the Conservator . . . . .	95
220. Accounts of Rangers and other disbursers . . . . .	96
221. Vernacular accounts and vouchers . . . . .	"
222. Statement of monthly revenue and expenditure (Form No. 38) . . . . .	97

PART III.—ACCOUNTS OF CONSERVATORS.

223. General . . . . .	98
224. Inspection of offices . . . . .	"
225. Distribution of budget allotment among divisions . . . . .	"
226. Monthly abstracts of Contractors' and Disbursers' ledger (Form No. 34) . . . . .	"
227. Scrutiny of cash accounts . . . . .	99
228. Scrutiny of timber and sale returns . . . . .	"
229. Register of financial results (Form No. 39) . . . . .	"

PART IV.—AUDIT BY ACCOUNTANT GENERAL.

230. Duties of Accountant General . . . . .	101
231. Objection statements (Form No. 40) . . . . .	"
232. Additional accounts may be called for . . . . .	102
233. Duties of Accountant General after completing his audit . . . . .	"
234. Monthly abstract of Contractors' and Disbursers' ledger (Form 34) . . . . .	"
235. Accountant General's circulars to be submitted to the Government of India, through Inspector General . . . . .	"

CHAPTER V.

OFFICE BUSINESS.

PART I.—GENERAL.

236. Introduction . . . . .	103
237. Numbering of paragraphs and marginal references . . . . .	"
238. Definition of "Cases" and "Files" . . . . .	"
239. Title page of cases (Form No. 43) . . . . .	"
240. Files . . . . .	"
241. Case register (Form No. 44) . . . . .	"
242. No two subjects to be included in one letter or docket . . . . .	"
243. Government and Account Department General Orders and Circulars . . . . .	"
244. Registers of books and maps (Form No. 45) . . . . .	104
245. All office records are Government property . . . . .	"
246. Civil suits . . . . .	"
247. Criminal cases . . . . .	"

**CHAPTER V—concl'd.**  
**OFFICE BUSINESS—concl'd.**

**PART II.—OFFICES OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES.**

ARTICLE.	PAGE.
248. Registers of correspondence (Form No. 46) . . . . .	105
249. Vernacular correspondence . . . . .	"
250. Procedure on receipt of correspondence . . . . .	"
251. Destruction of useless documents . . . . .	"
252. Sub-divisional offices and officers unprovided with clerks . . . . .	106

**PART III.—CONSERVATORS' OFFICES.**

253. Registers of correspondence (Form No. 46) . . . . .	107
254. Procedure on receipt-of correspondence . . . . .	"
255. Register of distribution of books and circulars (Form No. 47) . . . . .	"
256. Abstract of important correspondence submitted to Local Government . . . . .	"
257. List of correspondence to be sent to the Conservator when on tour (Form No. 48) . . . . .	"
258. Correspondence carried on by the Conservator while on tour . . . . .	"
259. Destruction of useless documents . . . . .	"
260. Monthly registers may be substituted for "files" and "cases" if preferred (Form No. 49) . . . . .	"

**PART IV.—TRANSFER OF CHARGE.**

261. General . . . . .	108
262. Transfer report . . . . .	"
263. Divisional officers.—Accounts and vouchers.—Outstandings and liabilities . . . . .	"
264. Cash.—Certificate of transfer of charge (Form No. 50) . . . . .	"
265. Timber and forest produce . . . . .	"
266. Other property . . . . .	109
267. Examination of property by relieving officer . . . . .	"
268. Officers subordinate to Divisional officers . . . . .	"

**CHAPTER VI.**

**ANNUAL REPORTS AND RETURNS.**

269. Divisional Annual Reports and returns . . . . .	111
270. Conservator's annual reports . . . . .	"
271. Returns to accompany Conservator's annual report . . . . .	120
Treatment of fractions . . . . .	121
272. Remarks regarding Forms Nos. 51—71 . . . . .	121—124
273. Conservator to prescribe the manner and detail in which Forms accompanying Divisional Officers' reports shall be kept . . . . .	124

**CLASSIFIED LISTS OF FOREST OFFICERS.**

274. Classified Lists of Forest Officers and Rangers (Form No. 72) . . . . .	125
Index to Forms . . . . .	129—131



CONTENTS.

XV

FORMS.

Group.	No.	Name of Form.	Page.
Control . . .	1	Register of Reserved Forests . . . . .	133
	2	Control Books for Working-Plans . . . . .	{ 134—136
	3		{ 137—141
	4	Record of Works of Reproduction and Improvement.	142
Timber Accounts . . .	5	Register of Receipts of Timber, etc., in Depôts	143
	6	Register of Disposals of Timber, etc., from Depôts.	144
	7	Receipts and Issues of Timber, etc., in Depôts.	145
	8	Sales of timber, etc., cut and collected by Government Agency.	146
	9	Drift Timber Operations . . . . .	147
	10	Revenue from timber, etc., removed by Consumers or Purchasers.	148
Sale Forms . . .	11	Outstandings on account of Revenue . . . . .	149
	12	Register of free grants of forest-produce . . . . .	150
	13	Suggested form of Bill for timber, etc., sold from Depôts.	151
Store returns . . .	14	Suggested form of Receipts for payments on account of timber, etc., sold from Depôts.	152
	15	Suggested form of Permit . . . . .	153
Budget . . .	16	Receipts and Issues of Stores, Tools, and Plant.	154—160
	17	Disposal of forest-produce and other property seized.	161
Credits and Cash . . .	18	Budget Estimate . . . . .	162—164
	19	Application for Credits (Divisions) . . . . .	165
Cash Accounts . . .	20	Application for Credits (Circles) . . . . .	166
	21	Account current with Treasury . . . . .	167
	22	Register of Cheques . . . . .	168
	23	Cash-Balance Report . . . . .	169
	24	Daily-Cash Book . . . . .	170—171
	25	Monthly Cash Account . . . . .	172—173
	26	Salary Bill of Gazetted Officers . . . . .	174
	27	Salary Bill of Non-Gazetted Officers . . . . .	175
	28	Periodical Increment Certificate . . . . .	176
	29	Travelling Allowance Bill . . . . .	177—178
Record of sanctioned works.	30	Revenue from sales to Public Departments . . . . .	179
	31	Daily-Labour Voucher . . . . .	180
	32	General Voucher . . . . .	181
	33	Contractors' and Disbursers' Ledger . . . . .	182
	34	Abstract of Contractors' and Disbursers' Ledger.	183
	35	Classified Abstract of Revenue and Expenditure	184—185
Financial results . . .	36	Schedule of Revenue remittances to Treasuries.	186
	37	Record of sanctioned works . . . . .	187
Audit . . .	38	Revenue and Expenditure in Forest units . . . . .	188—189
	39	Financial results . . . . .	190
Audit . . .	40	Objection Statement . . . . .	191
	41	Summary of Revenue and Expenditure . . . . .	192—194
	42	Account Current . . . . .	195

FORMS—*concl'd.*

Group.	No.	Name of Form.	Page.
Office business	43	Title-page of Cases . . . . .	196
	44	Register of Cases . . . . .	197
	45	Register of Books and Maps . . . . .	198
	46	Receipts and issues of Documents . . . . .	199
	47	Distribution of Books and Circulars . . . . .	200
Transfer of charge	48	Conservator's tour-list of correspondence . . . . .	201
	49	Conservator's register of Proceedings . . . . .	202
	50	Transfer of charge . . . . .	203
	51	Areas of Forests . . . . .	204
	52	Forest Settlements . . . . .	205
	53	Demarcation of Boundaries . . . . .	206
	54	Forest Surveys . . . . .	207—209
	55	Progress made in Working Plans . . . . .	210
	56	Communications and Buildings . . . . .	211
	57	Breaches of Forest Rules . . . . .	212
Annual returns	58	Forest tracts protected from Fire . . . . .	213
	59	Areas closed and opened to grazing . . . . .	214
	60	Grazing in State Forests . . . . .	215
	61	Artificial Reproduction . . . . .	216
	62	Outturn of Timber and Fuel . . . . .	217
	63	Outturn of Minor Produce . . . . .	218
	64	Account of Timber, etc., in depôts and sold locally. . . . .	219
	65	Value of Timber and Stock . . . . .	220
	66	Value of Live and Dead Stock . . . . .	221
	67	Summary of Revenue and Expenditure for the year. . . . .	222—224
Half-yearly return	68	Account-current for the year . . . . .	225
	69	Outstandings on account of Revenue during the year. . . . .	226
	70	Outstandings and liabilities of Contractors and Disbursers during the year. . . . .	227
	71	Financial results of the year . . . . .	228
	72	Classified List of Forest Officers . . . . .	229—236
Establishment returns.	73	Return of changes in Subordinate Establishments. . . . .	237
	74	Return of leave granted . . . . .	238
Capital expenditure.	75	Sanction to items of Capital expenditure . . . . .	239

## INDEX.

	Page.
Index to Forest Department Code . . . . .	242—275

## LIST OF ANNEXURES.

- (i) Reference tables.
- (ii) Appendices to Forest Department Code.
- (iii) Indian Forest Act (VII of 1878).
- (iv) Burma Forest Act (Burma Act IV of 1902).