

ADDENDA AND CORRIGENDA.

- Page 135.*—For the word ‘utilized.’ in the footnote on first counterfoil read ‘utilized’.
- Page 181.*—For the heading ‘The Bombay Forest Manual’ substitute ‘Forms’.
- Page 290.*—For the word ‘pleased’ in the first line of rule 7 (1) (c) read ‘please’.
- Page 398.*—For the word ‘secuiry’ in the marginal heading of rule 3 read ‘security’.
- Page 466.*—In the first line of paragraph (102) (iii) (c) strike off the semicolon after the word ‘nearest’ and insert one after the word ‘foot’.
- Page 467.*—For the word ‘remalning’ in paragraph (105), note (b), read ‘remaining’.
- Page 483.*—In column ‘Page’ change ‘48’ into ‘49’ against G. O. No. 8171 and ‘59’ into ‘60’ against G. O. No. 81.

PREFACE.

By Government Resolution No. 2330, dated 18th March 1884, the Forest Department Code of the Government of India was introduced in the Bombay Presidency with certain modifications. In compiling the seventh edition of the Code in 1913, the Government of India retained only matters with which it is directly concerned and left to Local Governments the issue of further instructions regarding those which relate to the regulation of accounts and conduct of forest business. This change necessitated the compilation of a separate Manual for this Presidency.

2. This Manual includes such portions as are adapted to this Presidency of Chapters I to IV of the seventh edition of the Code and of Chapters III to V of the sixth edition which are not included in the VII edition, with modifications in accordance with the orders issued by the Government of Bombay from time to time, and deals with the following subjects:—

- (1) Establishments ;
- (2) Accounts including budget estimates and financial powers ;
- (3) Office business including annual reports.

3. When this Manual was in press the revision of the Standing Orders of the Forest Department, Bombay, was undertaken and in order to follow the arrangement approved in Government Order No. 13277, dated 5th November 1917, the rules and orders regarding establishments, correspondence and annual reports, which subjects had already been dealt with in this Manual, have been transferred from that book. These rules and orders would more properly have

been included in the body of the book, but as the printing had advanced too far there was no alternative but to print them as appendices and reserve the re-arrangement, particularly of Chapter I, for a future edition.

4. The Manual thus forms a purely departmental code dealing with subjects with which the public have no direct concern. The Forest Act and rules thereunder and orders regarding Forest Policy, Settlement, Privileges, etc., are given in the revised edition of the Standing Orders which will form Volume II. The two volumes together comprise all matters pertaining to the administration of forests in this Presidency.

5. Certain rules in the Civil Account Code and those in the VII edition of the Forest Department Code have necessarily been reproduced in this book to make it complete in itself. This was the more necessary as the book will reach the hands of subordinates to whom the above-mentioned Codes will not be supplied and who, therefore, will require a guide presenting a complete system of Forest Accounts. The rules in the Civil Service Regulations applicable to the Forest Department or the orders of Government which have already been included in the Bombay Supplement to the Civil Service Regulations have not, however, been reproduced.

6. Any correspondence regarding omissions or corrections required should be addressed to the Chief Conservator who will issue correction slips on the authority of Government Orders and keep the book corrected up to date.

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The Bombay Forest Manual.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

PART I.—GENERAL.

1. The administration of forests in this Presidency is entirely under the control of the Bombay Government subject to such restrictions as are given in this manual. The term "Government" used in this Manual means "the Government of Bombay."

2. A Chief Conservator is an officer in charge of the general forest administration in the province. A Conservator is the officer in administrative charge of a Forest Circle.

3. The orders of the Government of India on forest business will be issued from the Revenue and Agricultural Secretariat, and the correspondence of Government with the Government of India will be addressed to that office.

4. A Forest Circle is ordinarily divided into Divisions or Controlling charges, which are again divided into—

(a) Sub-divisions or Ranges, or other Executive charges (Rounds).

(b) Beats, or Protective charges.

Divisions will be in charge of officers of the Imperial and Provincial Forest Services, and must ordinarily be held by officers who have passed the examinations prescribed under Article 35. Sub-divisions and smaller charges will be held by such Forest officers as the Conservator may appoint.

The distribution of the above charges is given in Appendix I.

5. (i) Permanent establishment includes all officers, of whatever rank, who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their salaries will be charged under the appropriate sub-heads of B I.

(ii) Temporary establishment comprises officials who are required to strengthen for a time the permanent staff, and their pay and allowances will be charged to appropriate sub-heads under A or B. For instance, those employed on departmental timber operations will be charged to sub-head A I.—“Timber and other produce removed from the forests by Government Agency”; and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers will be entered under sub-head A II.

(iii) Labour includes all *bona fide* manual labour and will be charged under the appropriate heads and sub-heads.

6. (i) The powers of Government as regards expenditure on forest establishments, whether Imperial or Provincial, are the same as those applicable to other establishments under the Civil Service Regulations and the Civil Account Code.

(ii) Government may delegate—

(a) To the Chief Conservator, the power to transfer appointments in the Subordinate Forest Service between Circles, and appointments in the Clerical Establishments between the offices of Conservators and Divisional Officers.

NOTE.—The power under (ii) (a) has been delegated by Government Order, Revenue Department, No. 5542, dated 31st May 1919.

(b) To Conservators, (i) the power to distribute the total amount sanctioned for the pay of the permanent Subordinate Forest Service and for the pay of the permanent office establishments, respectively, and (ii) more particularly the power to transfer appointments in the Subordinate Forest Service between Divisions and appointments in the clerical

establishments between divisional and direction offices within their Circles.

NOTE.—The power under (b) (ii) has been delegated by Government Resolution No. 10947, dated 29th November 1912, Revenue Department.

- (c) To Conservators and selected Divisional Forest Officers, the power of sanctioning such temporary establishments as are required from time to time for their respective charges, within the limit of the annual budget allotment on this account for each charge, provided that no appointment shall be created which Government itself would not be competent to create.

NOTE.—This power has been delegated to Conservators by Government Resolution No. 2045, dated 15th March 1904, Revenue Department.

For the maximum rate of pay for each class of establishment that may be entertained under these orders, *vide* Appendix II-F.

7. The Government Servants' Conduct Rules, 1904, apply to Forest officers of all classes and grades. These rules are reproduced in Appendix III.
- Government Servants' Conduct Rules and G. P. Fund Rules.

The rules regulating the General Provident Fund are printed separately in pamphlet form and supplied by the Accountant General.

8. The general rules relating to Government buildings, prescribed in Chapter III of the P. W. D. Code, 10th Edition, apply to such buildings occupied by Forest officers.
- Government Buildings.

(i) In regard, however, to rest-houses in the forests, at timber depôts, and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of an officer.

Use of rest-houses.

(ii) In cases where a rest-house is used as a residence by the Forest officer in charge during the greater portion of the year and in any other doubtful cases, Government will decide whether rent shall be paid.

(iii) For regulations for Forest Department rest-houses, *vide* Appendix IV.

(iv) The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. This rule does not authorise payments or adjustments between departments. [Clause (n) of Appendix BBBB of the Civil Account Code, Volume I.]

Regarding rent of lands or buildings in public accounts.

PART II.—ORGANIZATION OF THE FOREST SERVICE.

9. The Forest service is composed as follows:—

A.—The Imperial Forest Service.

Composition of Forest Service.

B.—The Provincial Forest Service, designated according to province, "Bombay Forest Service."

C.—The Subordinate Forest Service, also designated according to province, "Subordinate Forest Service, Bombay."

D.—Office Establishments.

Constitution, Recruitment and First Appointment.

A.—The Imperial Forest Service.

Constitution. 10. (i) The Imperial Forest Service of Bombay comprises the following appointments:—

(a) Chief Conservator Rs. 2,500—125—2,750.

(b) Conservators Rs. 1,750—50—2,000.

Page 5.—For the clauses (o), (ii) and Note substitute the following :—

“(c) Deputy and Assistant Conservators.”	}	Pay Rs. 325—50—725 efficiency bar.
		Pay Rs. 800—50—1,350 and overseas pay at Rs. 150 during first nine years, at Rs. 200 during 10th, 11th and 12th years and at Rs. 250 during subsequent 10 years, as detailed in the Appendix II-A.

(ii) Officers drawing pay at the rate of Rs. 525 a month or less will be styled ‘Assistant Conservators,’ those drawing Rs. 575 and upwards will rank as ‘Deputy Conservators.’

(iii) Until he has passed the examinations prescribed in article 35, an Assistant Conservator may not draw pay at a higher rate than Rs. 425. On passing the examinations he will resume drawing pay under the time-scale at the rate to which his length of service entitles him.”

(G. O. No. 2217, dated 23rd July 1920, and G. O., ~~F. D.~~, No. 22, dated 12th January 1921.)

12. Appointment to the Imperial Forest Service will, as a rule, be made to the class of Assistant Conservators, and officers so appointed will be placed on the Bombay Presidency list. For rules regarding appointments, *vide* Appendix II-A.

B.—The Provincial Forest Service.

13. The Provincial Forest Service consists of—

(i) Extra Assistant Conservators. ~~Rs. 250 a month, rising by annual increments of Rs. 20 a month to Rs. 550 a month, in the sixteenth year of service.~~
In the case of officers appointed direct to the service the preliminary period of probation shall not count towards increments, and these will commence to accrue from the date of permanent appointment. In the case of officers promoted after service in the grades of Rangers, however, periods of temporary

S. No. 59
• X " Rs. 250-20-550 — Efficiency bar — Rs. 570-20-750.

or officiating service as Extra Assistant Conservator may count towards increments whether such service has been continuous or for broken periods.

S.N: 60 * (ii) ~~Extra Deputy Conservators.—Rs. 575 a month, rising by annual increments of Rs. 25 a month, to Rs. 650 a month. Subsequently, by the special orders of Government in each case, an Extra Deputy Conservator's pay may be raised to Rs. 700, Rs. 800 and Rs. 850 a month, respectively (vide Article 24 (b) (iii)).~~
Probationary Extra Assistant Conservators of Forests - Rs 200.

(iii) For rules regarding recruitment of and appointment to the Provincial Forest Service, *vide* Appendix II-B.
 Recruitment and Appointment.

C.—The Subordinate Forest Service.

14. The Subordinate Forest Service consists of two classes:—

(a) The Upper Subordinate Forest Service comprising Rangers, and

(b) The Lower Subordinate Forest Service comprising:—

(i) Foresters;

(ii) Guards, and other subordinates on such rates of pay and of such grades as local circumstances may require.

The rules of the first appointment to and the grades of appointments and rates of pay of each of the above classes are given in Appendices II-C and II-D.

D.—Office Establishments.

15. (i) The clerical branch comprises:—

(a) Head clerks.
 (b) Senior clerks.
 (c) Junior clerks.

(ii) The menial branch comprises:—

(a) Jamedars.
 (b) Havildars.
 (c) Naiks.
 (d) Peons.

[To be cut and pasted.]

No. 104.

Page 7.—For paragraph 2 of article 17 substitute the following:—

“He may write to the Local Government with reference to any professional matter. He may make inspection tours and may submit to the Local Government reports or notes on the forests visited; either direct or through the Government of India.”

(Article 26 (ii) of the Forest Department Code, VII edition and G.R. No. 1817, dated 30th September 1921.)

(iii) The rules of the first appointment to the clerical branch and the grades of appointments and the rates of pay of the clerical and menial branches will be found in Appendix II-E.

Miscellaneous Rules.

16. Extensions of service to Imperial and Provincial Forest Service Officers, on attaining the age of 55 years, can be granted by Government.

Extension of service to Imperial and Provincial Service Officers.

17. The Inspector-General may correspond officially with the Chief Conservator and Conservators on purely professional matters on which he may require information or desire to make suggestions, copies being communicated to Government.

Inspector-General's correspondence with the Chief Conservator, Conservators and Government.

He does not inspect and report on the forests of this Presidency, or criticize the Working Plans, unless specially invited by Government.

18. The Inspector-General may, at the request of Government, inspect Conservators' and Divisional offices and submit reports on them to Government.

Inspection of Conservators' and Divisional Offices.

19. The orders regarding the position and duties of Forest officers and of Revenue officers in regard to forests are given in Appendix V.

Position and duties of Forest and Revenue officers.

20. Transfers are not ordinarily allowed from this Presidency to other Provinces.

Transfers of Officers from one Province to another.

21. Postings and transfers within the Presidency of Deputy and Assistant Conservators and Extra Deputy Conservators will be made by Government. Postings of Extra Assistant Conservators and Rangers to a charge in any circle and transfers of Extra Assistant Conservators, officers of the subordinate forest service and clerks of the Rs. 100 grade and above from one circle to another will be made by the Chief Conservator. Transfers of Extra Assistant Conservators and of permanent protective and clerical

Postings and transfers within the Presidency.

establishments within their respective circles will be made by Conservators. The latter may delegate to Deputy and Extra Deputy Conservators of not less than 10 years' service the power to transfer Rangers and Foresters within the limits of their divisions.

Note.—The power mentioned in this article and articles 93 (i), ~~94 (ii)~~, 95, 97, 100, 101 (iii), 106 (ii) and 196 (ii) as being delegable by Conservators to Deputy and Extra Deputy Conservators of not less than 10 years' service may be delegated by the Chief Conservator to the same officers of between 7 and 10 years' service.

(Government Order, Revenue Department, No. 14511, dated 10th December 1919.)

22. In cases of misconduct, Government may suspend Deputy or Assistant Conservators, or stop the increments of pay admissible under Article 10, in accordance with Article 152 of the Civil Service Regulations. The powers which are exercised by the Supreme Government in respect of the dismissal of officers of the Indian Forest Service in Provinces under their immediate control can also be exercised by the Government of Bombay as regards similar officers serving under them. (Government Resolution, Revenue Department, No. 7713, dated 20th October 1893.)

23. Except in the case of officers who retire under the pensionary rules in the Civil Service Regulations, the Government of India alone have the power to accept the resignation of officers of the Imperial Forest Service.

24. (a) *Imperial Forest Service.*—Promotions will not be given and cannot, under any circumstances, be claimed, on grounds of seniority alone.

(b) *Provincial Forest Service.*—The promotion of officers of the Provincial Forest Service rests with Government, and is regulated by the following general principles:—

(i) The increments admissible under Article 13 are liable to temporary or permanent stoppage for unsatisfactory work and conduct, or for failure to pass the examinations prescribed in Article 35.

Page 8, article 21.—For note (3) under this article substitute the following:—

“Note (3).—Proposals regarding the posting and appointment of gazetted forest officers requiring the orders of Government should be submitted to the Private Secretary to His Excellency the Governor, in the case of the Chief Conservator and Conservators, and to the Revenue Department of the Secretariat in the case of other officers.”

(G.M., R.D., Nos. 2842 dated 5-10-1920 and S. 12-F dated 5-4-1924.)

- (ii) After an officer has attained a pay of Rs. 550 a month, he will not be entitled to any further increment of pay unless he is considered by Government to be fit for a major charge. He will then be eligible for promotion to the Upper Controlling Staff as Extra Deputy Conservator; but such promotion to the Upper Controlling Staff will depend upon the occurrence of permanent vacancies in that staff on the fixed scale of the province. An Extra Assistant Conservator, who has served for not less than three years on Rs. 550 a month, and who is considered by Government to be fit for a charge of major control, but for whom no vacancy exists in the Upper Controlling Staff, may, however, be given a personal allowance of Rs. 50 a month; and in the case of officers whom Government consider fit for further increase of pay, this allowance may be augmented to Rs. 100 a month on the expiry of a further period of 4 years, and to Rs. 150 a month on the expiry of a second period of 4 years.
- (iii) No officer will be promoted to the rank of Extra Deputy Conservator unless Government consider him fit to hold a major charge; and, except for special reasons, an Extra Deputy Conservator should be actually placed in a charge classed as major. Ordinarily a vacancy in the Upper Controlling Staff will be filled by selection from among the Extra Assistant Conservators receiving a pay of not less than Rs. 550 a month, or, in other words, from among men who have more than 15 years' service in the Provincial branch; but Government will be at liberty, in making their selection, to promote to such a vacancy an officer of less than 15 years' service. On promotion to the Upper Controlling Staff as Extra Deputy Conservator, an officer will draw pay at the rate of Rs. 575 a month and will receive an annual increment of Rs. 25 a month until he draws Rs. 650 per mensem. After one year's service on this pay Government may, by special order in each case, promote an officer to a pay of Rs. 700 a month for a period of three

years, and again to a pay of Rs. 800 a month for a further period of three years, and may then promote him to a pay of Rs. 850 a month until the close of his service; but promotion to the pay of Rs. 700, Rs. 800 and Rs. 850 a month shall only be made when Government are satisfied at each step that the individual officer is thoroughly deserving of such promotion.

- (iv) An officer promoted from the Subordinate Forest Service to the Provincial Forest Service shall count all periods, whether continuous or broken, of probationary service as Extra Assistant Conservator of Forests towards increments under the time-scale of pay. (Government Resolution No. 781 of 24th January 1912, Revenue Department.)

NOTE.—An officer who, at the time of his promotion to the Upper Controlling Staff, was in receipt of a personal allowance under clause (ii) of this Article will retain such allowance only to the extent necessary to ensure that no reduction in his pay plus personal allowance shall result from his promotion.

(c) *Subordinate Forest Service.*—Seniority will carry weight only in the event of other claims to promotion being considered equal. Merit, physical and general suitability will be the main considerations. (Government Resolution, Revenue Department, No. 4221, dated 30th June 1903.)

25. The orders regarding suspension, reduction, dismissal, fining and criminal prosecution of officers of the Provincial and Subordinate Forest Services are given in Appendix VI. Those regarding appeals, petitions and memorials will be found in Appendix VII.

Punishments, appeals and memorials.

26. For the special allowances admissible to Forest Officers—see Appendix VIII.

Special Allowances admissible to Forest Officers.

27. (a) It is the duty of a Government officer, who wishes to transfer his services to a different Government office or department, to obtain the consent of the authority which appointed him to his existing post before taking up the new employment. If he takes up the new employment without such consent, he commits a breach of

Transfer of Officers from one Establishment to another.

discipline and is liable to be punished, in the last resource, by dismissal from his former post and consequent loss of pensionable service. Resignation of his former appointment will not, it should be noted, protect him from this penalty.

(b) In granting or withholding consent to the acceptance by a subordinate of other Government employment, the head of an office or department must consider whether the transfer will be consistent with the interests of the public service. Permission should not be refused, however, without strong reason, which should be recorded in writing.

(c) The head of an office or department shall not employ, either temporarily or permanently, an officer whom he knows, or has reason to believe, to belong to another establishment without the previous consent of the head of the office or department in which he is employed. In the rare cases in which, for reasons which appear satisfactory to the new employer, an officer cannot obtain the required consent before taking up the new appointment, the employment may be made conditional on consent being obtained at the earliest opportunity.

(d) The foregoing instructions apply equally to officers on leave, whether with or without allowances. All leave allowances must *ipso facto* cease on the taking up of new employment, other than work of a purely casual nature. (Government Resolution No. 2456, dated 21st July 1910, Financial Department.)

28. (i) The Chief Conservator will supervise the collection of all economic products and the conduct of forest research in communication with the President of the Imperial Forest Research Institute. (Government Order, Revenue Department, No. 5542, dated 31st May 1919.)

(ii) Selected Forest officers may be allowed to pay short visits not exceeding a fortnight to Dehra Dun for carrying out Research work. During this period officers will receive their full pay and allowances and may be allowed travelling allowance to and from Dehra Dun but no daily allowance for their halt there. The period of deputation may be extended by Government if it be considered desirable to do so. The most convenient time for such visits

would be during the monsoon (July to October). (Vide Government Resolution, Revenue Department, No. 7090, dated 31st July 1912.)

NOTE.—The Chief Conservator is authorised to grant permission to visit Forest Research Institute, Dehra Dun, when the period of absence does not extend over 15 days. Rules and regulations regarding the conduct of Research work at the Research Institute, Dehra Dun, are given in Appendix IX.

(iii) Divisional Officers should undertake specified research work in their own division under the guidance of the Chief Conservator who should distribute work to the officers according to the bent of their inclinations and the amount of time which they might have at their disposal. (Government Resolution, Revenue Department, No. 2181, dated 29th February 1912.)

29. (i) The leave of absence and the travelling and other allowances of Forest officers of all classes and grades and of the Clerical establishment are governed by the provisions of the Civil Service Regulations.

(ii) Gazetted officers should give the earliest possible intimation of their intention to apply for leave to the Private Secretary, for the information of His Excellency the Governor. (Government Resolution No. 11, dated 3rd January 1895.)

(iii) As a rule privilege leave will not be granted to Forest officers during the hot weather months. Except for very special reasons, privilege leave should not be applied for and cannot be granted to Forest officers during the cold season, as they cannot leave their districts without detriment to the public interest. (Government Resolutions No. 6553, dated 8th December 1879, and No. 1558, dated 24th March 1874.)

(iv) The orders regarding medical certificates and free medical attendance are given in Appendix X.

30. The orders regarding confidential reports on officers and communication to them of unfavourable remarks made therein will be found in Appendix XI.

No. 45.

Page 13, Article 33.—For the last clause “ Officers 10th June 1903 ” substitute the following :—

“ Officers appointed direct by Government should submit the information to the Conservator of Forests who will prepare a consolidated statement showing the properties held by such officers subordinate to him and submit it to the Department of the Secretariat concerned.”

31. The orders regarding reports on casualties among European officers are reproduced in Appendix XII.

Casualties.

32. The orders regarding supply of uniforms to Subordinate Forest officers are given in Appendix XIII.

Uniforms.

33. A register in Form No. 71-A should be kept in every office showing the landed property held by each member of the office establishment in superior service.

Returns of landed property.

The register shall be filled up as regards every new member of the establishment upon his first appointment, whether permanent or temporary. Every officer shall submit to the authority by whom he was appointed on 1st April in each year :—

(1) if he has acquired any new or alienated any landed property during the previous year, a complete statement in the form of the register prescribed above;

(2) if he has not acquired any new or alienated any old landed property during the previous year, a declaration in Form 71-B.

Officers appointed direct by Government should submit the necessary information to the Department of the Secretariat concerned. (Government Resolution, General Department, No. 3000, dated 10th June 1903.)

34. The Chief Conservator and Conservators may, on sufficient cause being shown, sanction change of names in the case of non-gazetted officers, sending an intimation of the fact to the Accountant General. Cases of gazetted officers should be submitted for the sanction of Government. (Government Resolution, Financial Department, No. 2536, dated 13th July 1882.)

Change of names.

PART III.—EXAMINATIONS.

Rules for the Examination of Gazetted Forest Officers.

35. For Rules for the examinations of Gazetted Forest officers, *vide* Appendix XIV.

36. The Rules under which selected officers of the Forest Department in India may be authorised to study during furlough, at the public expense, Forestry in Europe will be found in Appendix XV.

Study of Forestry in Europe by Officers on furlough.

37. The Rules relating to the examination of the Clerical establishment are given in Appendix XIV.

Rules for the Examination of Clerical establishment.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

PART I.—GENERAL.

38. (i) The notification under Section 19 of the Indian Forest Act, 1878, declaring that a certain area shall, on a fixed date, become a Reserved or State Forest, is published in the Government Gazette ; and specifies the boundaries of the reserve so created and the date from which the reservation will come into force. When the boundaries at the time of notification cannot, pending final demarcation in detail, be described with sufficient accuracy for the purposes of a definite boundary register, an amending notification should issue as soon as the information becomes available on final demarcation and survey.*

(ii) At the time of reservation a complete abstract enumeration of the rights to which the reserve has been declared subject should be prepared, and published in the Gazette, together with the notification. A copy of every such notification and abstract will be kept for each Forest Division in a bound volume, to be called the Register of Reserved Forests ; and each notification, with the corresponding enumeration of rights, will be numbered separately according to the date from which the reservation takes effect. The register for each forest will commence with an area state-

* It must be understood that an amending notification can only describe more precisely or more correctly the boundaries of the same land that was covered by the original notification. It cannot be used to add to or take away from that land. If it is wished to include new land in the reserve, separate reservation proceedings must be instituted, if it is desired to exclude land from the reserve, it must be formally disforested.

ment in Form No. 1 and several pages of the volume will be allotted to it, so as to afford space for additions or corrections. It is desirable that a sketch map on a small scale should form part of a record for each reserve.

(iii) A copy of every subsequent order which affects the constitution of any reserve, as well as of every order under the Forest Act or Regulation by which rights are modified or regulated, or further rights or concessions are granted within the reserve, should be inserted, immediately after its promulgation, in the same volume under the reserve to which the orders relate.

(iv) A register of reserved forest for the entire circle will also be maintained in the Conservator's Office. On the 1st August in each year the Divisional Forest Officer will furnish the Conservator with brief particulars concerning all entries made in his register during the preceding twelve months.

(v) As far as practicable, a map of each reserve should be deposited in the Chief Conservator's, Conservator's and Divisional Offices.

39. In order that the maps in the Map Office at Dehra Dun, showing the areas covered by forests in the several provinces, may be complete in respect to the data available up to date, a copy of all notifications constituting Reserved and Protected Forests, or modifying the boundaries of such Forests.

Supply to Officer in charge Forest Map Office of copies of all Notifications constituting Reserved and Protected Forests, or modifying the boundaries of such Forests.

Dun, showing the areas covered by forests in the several provinces, may be complete in respect to the data available up to date, a copy of all notifications constituting Reserved and Protected forests, or modifying (by exclusion or otherwise) the boundaries of such forests, together with an indicative tracing or sketch map, should be forwarded by Conservators, direct to the Officer in charge, Forest Map Office, who is charged with the duty of making the necessary entries and alterations in the maps in question.* Rules regarding Forest Surveys and the supply of Forest Maps will be found in Part IV of Volume II of this Manual.

40. As far as the data are available, registers similar to those prescribed in Article 38 for Reserved Forests will be kept up for Protected Forests, and for all other areas under the management of the Forest Department.

Registers of Protected and other Forests.

* A small scale map of areas added to sanctioned working plans should also be forwarded direct to the officer in charge, Forest Map Office.

41. (i) An "Annual Plan of Operations" must be drawn up in which the working of each forest for the forest year will be detailed.

Annual Plan of Operations.

(ii) Wherever a working-plan has been framed, the annual plan of operations must be based upon the provisions of the working-plan. Where no working-plan exists, and until such plan is made, the annual plan of operations must be based on the general principles of Forest Conservancy; that is to say, the quantity of timber to be cut and of other material to be taken out of a forest must be fixed so as to secure the maintenance and improvement of the forest. Guided by these considerations, the annual plan of operations should provide for fellings, thinnings, export of forest produce, the grazing of cattle, protection against fire, and the execution of works of reproduction and improvement.

(iii) When working-plans or plans of operations are framed, the provisions necessary for recognizing and supplying local requirements to the utmost point that is consistent with imperial interests, in accordance with the principles laid down in Circular No. 22-F, dated 19th October 1894 (*vide* Part III of Volume II of this Manual) of the Government of India, should be embodied in them. The exercise of all rights that have been recorded at Settlement will necessarily be provided for in these plans.

42. The Plan of Operations should not merely be a copy of the annual forest budget but should be so drawn up as to give the Collector of the district a clear idea of the operations proposed. The situation and area of each felling, whether cut departmentally or by contract, for local supply or for export, are necessary details. The effect of each work upon the exercise of grazing and other privileges should be fully explained, and in case of any privilege being restricted proposals for providing adequate opportunity for the exercise of the privilege must be given. (Government Resolutions, Revenue Department, Nos. 3354, dated 25th April 1905, and 2639, dated 20th March 1914.)

Plan of Operations not merely a copy of the annual budget.

43. (i) Every Divisional Forest Officer shall submit, before the end of June, or middle of July in each year, the provisional Plan of Operations, prepared in accordance with the above instructions to the Collector of the district

Date of submission of and Collector's duties in regard to the Plan of Operations.

(ii) The Collector shall—

(a) consider all plans submitted to him under the preceding rule, with special reference to any proposed closure of forest areas against grazing or other privileges, and shall see that due provision is made for local wants, and

(b) if he considers any such plans open to objection in such connection, shall return the same with any comments and for compliance with any directions he may make, to the officer, by whom they may have been submitted.

(iii) The Collector shall forward to the Conservator of the Circle such plans as meet his approval.

44. (i) Before commencement of each season, information as to the principal operations to be carried out in each district shall be communicated to the Collector thereof.

Report to Collector of the commencement of principal operations.

(ii) It shall be the duty of the local forest officers to inform the Collector as to the places where any cuttings are to be made, or special protection needed, so that the Collector may notify, through his Assistants and other subordinates, to the local public of places—

(a) where supplies of wood, grass or rab, etc., may be obtained, and

(b) where the grazing of cattle is prohibited or allowed.

(Government Resolution, Revenue Department, No. 7107, dated 6th September 1892.)

Working Plans.

45. The rules regarding working-plans are given in Part V of Volume II of this Manual.

46. (i) For the control of the working of all forests under working-plans, the following control records will be kept up :—

Control of working of Forests for which working-plans exist. (Forms Nos. 2, 3 and 4.)

- (1) A Control Book. (Forms Nos. 2 and 3.)
- (2) A Record of Works. (Form No. 4.)
- (3) A Forest Journal.
- (4) Control Maps.

(ii) Control Books and Records of Works shou'd ordinarily be kept up separately for each working circle for the year for which operations are prescribed in the working-plan. Where one or other of the forms of Control Book and Record of Works are not adopted, samples of the special forms prescribed will be printed as appendices to the plan. In devising the forms in question the following general instructions shou'd be observed :—

Control Book.—The objects of the Control Book are :—

- (a) To compare the actual exploitation of the year (such as fellng, girdling, extraction of minor produce and grazing) with the prescriptions of the working-plan.
- (b) To record the yield of timber and other produce and the revenue derived therefrom.
- (c) In the event of the area or quantity of material exploited in any year being less than that prescribed in the working-plan, to provide for the bringing forward year by year of the balance still available for exploitation, until it is exploited or written off under competent authority.
- (d) In the event of any exploitation in excess (whether of material or area) of the prescriptions of the plan, to provide that such excess shall, unless orders to the contrary are issued by competent authority, be deducted from the quantity prescribed for exploitation in future years.

NOTE.—When the prescriptions of the working-plan are by sub-periods and not by years, these instructions should be applied accordingly.

Record of Works.—This will be a brief record of all works carried out in connection with the construction

Page 19, Article 46 (iii).—Substitute the following for this article :—

“(iii) *Forest Journal*.—In cases in which the form and scope of the Forest Journal or compartment register is not prescribed in Working Plans, information will be recorded in the Forest Journal under the following heads, subject to such alterations as may be considered necessary by the Chief Conservator :—

A.—Growing stock.

- (i) General.
- (ii) Natural reproduction.
- (iii) Bamboo flowering.
- (iv) Seed-years of important species.
- (v) Seasons of flowering, ripening of seed, leaf-fall and new leaf.
- (vi) Species, whether, or not, killed by girdling.
- (vii) Coppicing capacity of important species.

B.—Factors influencing the crop.

- (i) Man: Forest offences.
- (ii) Fire protection.
- (iii) Climate.
- (iv) Injurious plants, such as Lantana, Eupatorium odoratum, Strobilanthes and any other species which may become dangerous.
- (v) Other causes of injury.

C.—Results of work done.

- (i) Marking for regeneration fellings and the result of the operations.
- (ii) Marking for fellings other than for regeneration. (These will include fellings made for the improvement of the forest as well as those for yield purposes.)
- (iii) Climber cutting.
- (iv) Felling of ficus-bound trees.
- (v) Stream improvement.
- (vi) Notes on extraction.

(vii) Brief reference to roads, bridges, paths, buildings, camping grounds, fences and wells.

Entries, which will be made by the Divisional Forest Officer or one of his gazetted assistants, should be confined to observations made in the field, references only to information recorded elsewhere than in the journal being made. When not laid down in Working Plans, the Chief Conservator will fix the units for which separate journals are to be maintained: a unit, once fixed, should not be altered without the fullest consideration."

and repair of communications and buildings, wells, tanks, etc., demarcation, sowing and planting, cultural operations, protection from fire, climber cutting; also improvement fellings, thinnings, cleanings and other tending operations when these are distinct from the main exploitations prescribed, provided that expenditure under A VIII-*b* and *c* will not be shown in this form. To provide for a record of operations not definitely prescribed in the working-plan the Record of Works should, when necessary, be divided in the following manner and kept up accordingly :—

- I. Prescriptions of the working-plan.
- II. Suggested measures of the working-plan.
- III. Measures neither prescribed nor suggested in the working-plan, but carried out during the year.

(iii) In the Forest Journal will be recorded all noteworthy occurrences which bear on the management and improvement of the forest, more particularly on the state of the reproduction of the more valuable species and on the suitability or otherwise of the system of management prescribed in the working-plan. The main object of the Journal should be to record observations made on the spot and information not obtainable from prescribed forms.

(iv) *Control Maps*.—A map showing the results of the fire protection will be prepared and maintained in such manner as Government may direct. In addition, maps showing the progress of fellings or girdlings, of reproduction, both artificial and natural, and of silvicultural operations will be maintained where considered necessary.

47. Similar registers and Forest Journals will, so far as is possible, be kept up for forests for which no working-plans have as yet been framed: in the case of Reserved forests or demarcated Protected forests, for each forest or group of forests as may appear most convenient to the Chief Conservator; and in the case of undemarcated Protected forests or Unclassed State forests, as fixed by the same officer.

Control of working of
Forests for which there
are no working-plans.

48. Registers or journals, in such form as may be prescribed by the Chief Conservator shall be maintained for all areas sown or planted.

49. (i) Divisional Officers will, not later than the 15th August in each year, submit to the Conservator copies of the Control Book and Record of Works for the previous forest year.* The Conservator will forward the forms to the Chief Conservator not later than the 1st November.

(ii) The Chief Conservator is responsible for the final checking of the Control Forms.

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

(1) *Fellings by Departmental Agency.*

50. (i) As soon as trees are marked or girdled for felling they must appear in Form No. 5, the "Felling Register". Results of subsequent operations, such as fellings, conversion and removal, must also appear in the same register. The sleeper operations should be shown in Form No. 5A. Directions for filling up these registers are given in Appendix XVI.

(ii) The "gross yield" of a forest is the total volume (in cubic feet, solid) or quantity of all produce felled or cut, whether removed and utilized or not. The "outturn" or net yield comprises such portion of the gross yield as has been or will be utilized.

(iii) The gross yield of all fellings by Government agency must appear in Forms Nos. 5 and 6.

51. Under the system of Government working, two classes of depôts will be established—

- (i) Forest Depôts.
- (ii) Sale Depôts.

* For working-plans which have been specially sanctioned for the calendar or financial year Divisional Officers will submit the Control Forms by such date as the Conservator may direct

It will rest with the Conservator to decide what localities shall be forest depôts.*

52. All timber and forest produce on reaching a forest depôt and on its despatch from there will be shown in the Felling Registers (Forms Nos. 5 and 5A). Registers in Forest Depôts. (Forms Nos. 5, 5A, 6 and 6A.) From each forest depôt returns in Forms Nos. 6 and 6A will be submitted to the Divisional Forest Officer direct. Instructions for preparing these returns are given in Appendix XVI. Frequent comparisons are desirable between the work actually done in the jungles and the entries in the Felling Registers; and between the Felling Registers and the monthly returns.

53. In each sale depôt will be kept Registers of Receipts (Form No. 7), in which will be entered all stock as it arrives, and Registers of Disposal (Form No. 8) showing all stock sold or otherwise disposed of. Separate registers will be kept for—

- (a) Timber, including drift and waif wood.
- (b) Bamboos, fuel, and other forest produce.

54. (i) All logs and scantlings on reaching a sale depôt will be measured and marked in such manner as may be ordered by the Conservator. The number, or measurement or both, as the case may be, of the logs and scantlings must be entered daily in the Register of Receipts as they are taken charge of.

(ii) Logs and scantlings, when sold, will be marked with the sale-mark.

(iii) Wastage or other unutilizable material will be written off in Forms Nos. 8 and 9.

55. The outturn of illicit fellings shown in Form No. 17 should be shown in Form No. 7 when the produce lapses to Government.

56. The drift timber operations must directly appear in Form No. 7.

* In some cases, special plots will be set aside as "forest depôts", in others, the areas where the fellings have been made will be considered as "forest depôts."

57. (i) A return in Form No. 9 will be submitted Monthly Depôt Return. (Form No. 9.) monthly from each sale depôt to the Divisional Forest Officer.

NOTE.—The specimen Form No. 9 attached to this Manual is filled up as a Divisional return.

(ii) A summary will be prepared by the Divisional Forest Officer from the returns submitted in Form No. 9 from each depôt and submitted to the Conservator every month. Each description of produce will be grouped together, and the numbers and quantities will be totalled separately. The receipts and issues of forest depôts will be shown separately from those of sale depôts.

(iii) A register will be kept in the Divisional Office in Form No. 9A, showing details of timber and other forest produce credited in the depôt return (Form No. 9) and the quantity for which contractors were paid. It will be posted regularly and balanced monthly in order that it may serve as a check against over-payments.

(2) *Fellings by Purchasers.*

58. (i) For all timber or other forest produce sold otherwise than from a depôt, a permit Permits for timber or other produce sold in forest. (Forms Nos. 15, 15A and 15B.) in Form No. 15 or 15A must be given before any of the aforesaid produce can be removed by the purchaser.

This permit or license will be issued under the rules prescribed in Appendix VII to Forest Manual, Volume II. Permit or license forms shall be kept in duplicate in bound books, and bear printed serial numbers and the words "original" and "duplicate". Each permit or license issued shall be filled in by the officer issuing it in the original as well as in the counterfoil, and be provided with a serial number for the forest year. All amounts of produce, as well as of money, shall be written in words as well as in figures.

(ii) In the case of prepaid licenses, the officer issuing the license may receive either cash or a treasury chalan as proof of payment. The original license shall be sent to the official who executes it and the duplicate be kept by the issuing officer, a purchase certificate being given to the licensee in Form No. 15B.

(iii) The official executing the licenses shall, on the expiry of the period entered therein, return them to the officer under whose signature they were issued. They should be pasted into the book of licenses, each against its counterfoil.

(iv) The books of licenses should be periodically examined by the Divisional officer, the returned licenses being checked with their counterfoils and with the entries of the amounts realized on their account in the cash book or in the original accounts of the officer who issued the same, and an explanation called for as regards any licenses missing or unduly delayed.

59. The stock at each sale dépôt must be counted periodically at such intervals as the Conservator may direct, the dépôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator.

Taking Stock in sale dépôts.

60. (i) A bill book must be used for timber and other produce sold from dépôts. On each transaction taking place, the bill may be given to the purchaser, while the counterfoil will form the dépôt copy. Payments made from time to time by the purchaser should be shown on the back of the original bills as well as the counterfoil; the former will serve as receipts.

Bill Book Form No. 13.
Receipt Book Form No. 14.

(ii) A receipt book must be used for receipts of all other items of revenue.

(iii) All bills and receipts should be given serial numbers for the financial year.

61. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury officer.

Payment of Revenue into Treasuries.

62. (i) All items of revenue, which are not fully realized during the month will be entered in detail in Form No. 11.

Register of outstanding on account of revenue. (Form No. 11.)

(ii) This register of outstanding revenue should be kept in the Divisional Forest Office for the financial year, a space of 2 lines being left under each serial number and the entries being arranged according to budget sub-heads.

A return in Form No. 11A should be prepared in that office from the register and submitted monthly to the Conservator. Only during the first month of sale all the columns of the return should be filled in and, during the months in which there are no new transactions in columns 2 and 3, only columns 4, 7 and 8 should be filled in with the totals for the month under each sub-head and the year of sale. The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for twelve months remains unadjusted.

63. All free grants of timber or other forest produce will be entered in a register (Form No. 12) in the Divisional Forest Office. A separate permit book (Form No. 15 or 15A) should be kept for such grants in the Range Forest Office and it will serve the purpose of the register in that office.

64. Whenever practicable, produce removed by right-holders, or under privileges granted by Government, shall be shown in the register in Form No. 10.

65. (i) A register of stores, tools and plant should be kept in Form No. 16 in the Conservator's, the Divisional, the Range and the Round offices. All articles acquired by purchase or otherwise except articles of petty value not exceeding Re. 1 should be entered in the register. Books and stores supplied for consumption (such as stationery) should be excluded.

(ii) Stores, tools and plants should ordinarily be classified as follows:—

- (a) Surveying and other instruments.
- (b) Machinery.
- (c) Tools.

- (d) Office and rest house furniture.
- (e) Tents.
- (f) Building materials, small stores and house fittings.
- (g) Miscellaneous.

(iii) The register should be permanent, a page or half a page being assigned to each kind of article and an index of such articles should be given on the opening page of the book. The Divisional register shall contain also the account of each range separately and the range register that of each round separately.

(iv) The head of the office will be responsible for taking stock annually by comparing the actual stock with the entries in the register. He will in the month of June each year submit a certificate to his immediate superior to the following effect :—

“ I certify that I have inspected the stock-book of the articles of dead-stock maintained under rule 1 of the rules laid down in Government Order, General Department, No. 3692, dated the 3rd May 1919, and have found that it has been properly kept up to date and that the articles mentioned therein are actually held in stock with the exception of those noted below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, as laid down in rule V* of the rules referred to above; which sanction has been duly recorded on the return under the signature of the head of the office.”

NOTE.—Certificates of stock-taking are not required from Conservators. These officers will exercise check over articles of dead-stock in their own charge and will deal finally with the certificates of stock-taking submitted to them by subordinate officers.

(v) The Conservator will examine the stock-books and articles of dead stock when on tours of inspection. The Divisional Forest Officer, in the course of his tours, will similarly compare the articles in charge of Rangers and Round officers with his own register and see that their books and stocks are properly maintained.

*Vide article 93.

66. (i) In those divisions where Government elephants or other cattle are kept, returns of live-stock, together with a statement of the cost of keep and of the work on which they have been employed, will be submitted annually to the Conservator in the form prescribed in Government Resolution No. 4441, dated 26th June 1899, Revenue Department, *vide* Appendix XVII.

(ii) Returns of elephants should show name, sex, age, height, and condition of the animal.

NOTE.—Power to prescribe forms for the return of live-stock and time of submission thereof has been delegated to the Chief Conservator by Government Order, Revenue Department, No. 5542 of 31st May 1919.

67. (i) A register (Form No. 17) of forest produce and other property seized and disposed of otherwise than under section 67 of the Indian Forest Act, in accordance with the Forest Law or Rules in force, will be kept in the Divisional Forest Office.

(ii) When any property is seized by forest subordinates it should not be shown in Form No. 17 until the Divisional officer has decided whether the case is to be (a) prosecuted or (b) compounded or to be treated as (c) undetected. If the case is decided to be (a) or (c) the property seized should be at once shown in Form No. 17 and if as (b), no entry should be made in Form No. 17 at all.

(iii) In the latter case, compensation levied should be shown under budget sub-head V-c and the value of authorized fees for the forest produce seized and subsequently released should be shown under the appropriate sub-heads of II.—Receipts.

CHAPTER III.

ACCOUNTS.

PART I.—CLASSIFICATION OF REVENUE AND EXPENDITURE.

68. All revenue and expenditure will be classified in accordance with the arrangement of Form No. 18 and with the instructions contained in Appendix XVIII. The expenditure is grouped under the two main heads: "A.—Conservancy and Works" and "B.—Establishments."

Classification prescribed under budget heads and sub-heads. (Form No. 18.)

69. (i) Heads I, II and III under receipts and charges correspond to each other. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, fuel, bamboos and other descriptions of forest produce.

Heads I, II and III under receipts and expenditure

(ii) The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to sub-divide A II.

70. Head IV is intended to include the duty levied on foreign timber, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A IV (a) and (b).

Head IV under receipts and expenditure.

71. Head V will include all revenue that cannot be correctly classified under heads I to IV.

Head V under receipts.

Fines and confiscations under the Forest Law should on realisation be credited to "Law and Justice"—(1) when imposed and realised by Judicial officers and (2) when imposed by Forest and realised by Judicial officers (should such cases ever occur); and to "Forest Revenue"—(1) when imposed and realised by Forest officers and (2) when imposed by Judicial and realised by Forest officers.

Fines and confiscations.

All sums so realised by way of compensation for damage done to a forest should be classified as revenue of the forest damaged, since such a receipt is not a fine, but the recovery of the cost of specific damage done, and should be treated accordingly.

72. It should be distinctly understood that heads I and II, under Receipts as well as under Conservancy and Works, are intended to relate to all forests, including leased and private forests, managed by Government; but the amount of share in the revenue paid to shareholders and of rent of leased forests should be debited to A V.

73. Heads V, VI, VII and VIII, under "A.—Conservancy and Works," have no corresponding heads under receipts.

Head A VI.—Live-stock, stores, tools and plant—

- (a) Purchase of cattle.
- (b) Feed and keep of cattle.
- (c) Purchase of stores, tools and plant.

Expenditure on account of the hire of cattle, and repairs to stores, tools and plant, will be charged under the appropriate sub-head as part of the outlay on the work for which they are required.

Head A VII.—Communications and Buildings—

- (a) Roads and bridges.
- (b) Buildings.
- (c) Other works.

The sub-head VII-a will include timber-slides and tramways for forest purposes, etc., in case they are of a permanent character. Temporary structures should be charged under timber expenses. In cases of doubt, the expenditure should be charged under A VII-a.

74. Head A VIII.—Organization, improvement and extension of forests—

- (a) Demarcation.
- (b) Cost of Forest Settlements: compensation for land and rights.
- (c) Surveys.

(To be cut and pasted.)

No. 127.

Article 74, Page 29—

In line 2, for “(e) Sowing and planting” read “(e) Reproduction”.

In line 6, for “boundary lines” read “legally notified boundaries”.

For lines 23 to 27 substitute the following :—

“Sub-head VIII-e includes all charges in connection with concentrated regeneration of forests under working plans and with nurseries, plantations and afforestation but not the cost of fire-protection.”

For lines 35 to 37 substitute the following :—

“Sub-head VIII-g will include the cost of works connected with demarcation, improvement and extension of forests, other than those to be charged to AVIII-a, b, c, d, e and f, and expenditure on regeneration and tending of crops in areas managed under selection.”

(G. R., R. D., No. 155-A. D., dated 2-7-1924.)

- (d) Working Plans.
- (e) Sowing and planting.
- (f) Protection from fire.
- (g) Other works.

Under sub-head VIII-*a* will come all charges connected with the formation and maintenance of boundary lines. In many cases cleared lines serve as boundary lines, fire-protection lines, and export or inspection roads. The cost of clearing and maintaining such lines should be charged under VII-*a*, VIII-*a*, or VIII-*f* according to circumstances, but the entire cost should be charged under one sub-head only.

Sub-head VIII-*b* will include cost of Settlements and compensation for land taken up for forest purposes, as well as expenditure incurred on the settlement of rights and privileges.

Sub-head VIII-*c* will show the cost of all topographical surveys.

Sub-head VIII-*d* will include the cost of valuation surveys, enumerations, and other works connected with the preparation of Working Plans, including such extra establishment as is sanctioned for this purpose.

Sub-head VIII-*e* refers to all sowing and planting operations undertaken for the purpose of forming plantations and to other works connected with artificial reproduction. The expenditure incurred on preparing the ground previous to sowing and planting will be charged under this sub-head.

Sub-head VIII-*f* will show the cost of clearing and maintaining internal and external fire-lines, whether for the protection of natural or of artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, rewards to villagers who have given meritorious aid, and so forth, should here be charged.

Sub-head VIII-*g* will include all general forest work such as fencing and enclosing, thinning, pruning, lopping and girdling useless trees, cutting creepers and the like.

Head A IX. 75. Head A IX.—Miscellaneous—

- (a) Law charges.
- (b) Grain compensation.
- (c) Other charges.

Under sub-head IX-*a* come stamps, fees and cost connected with the institution or defence of cases in Court. Grain compensation paid to establishments the pay of which is charged to A.—Conservancy should be charged to A IX-*b*. Rewards granted to officers and informers in forest offence cases, will be charged against sub-head A IX-*c*. Refunds of forest revenue should be charged to "I.—Refunds and Drawbacks" irrespective of the year in which the revenue is credited.

NOTE.—Expenses incurred by Forest officers in feeding and sending for trial before a Magistrate persons arrested under section 63 of the Forest Act, should be adjusted as charges of the trying Magistrate. These charges should be disbursed by the Forest officers and recouped by bills preferred on the District Magistrate who will include them in his contingent bill in the same way as charges incurred by Police officers.

PART II.—BUDGET ESTIMATES.

76. All matters connected with the preparation, Annual Budget Estimates. consideration and submission of the budget estimates are governed by the provisions of the Civil Account Code. The following general instructions are laid down as a guide for the preparation of the Forest Estimates and for enforcing budget rules.

77. Form of Budget Estimates. (Form No. 18.) Annual Budget Estimates will be prepared by Divisional Officers and submitted to the Conservator in Form No. 18. The budget estimate for the Circle will be prepared by the Conservator in the same form which will be arranged so as to show the figures of each division separately. The estimates should be submitted by the Conservators through the Chief Conservator who will prepare a consolidated one for the whole Presidency including the charges for his own office. The consolidated estimate accompanied by the Conservators' explanatory notes and the Chief Conservators' review will be forwarded not later than the 1st October in each year to the Accountant General by whom the figures

will be carefully examined and the estimates submitted together with the compilation prescribed by the Civil Account Code to Government. Government will review the estimates and forward an approved copy of the same to the Accountant General for further action. Two printed copies of the sanctioned estimates with two copies of the Accountant General's budget notes and the orders of Government thereon will be submitted to the Government of India by the 1st January of each year.

Details which the form of Budget Estimates should contain. (Form No. 18.)

78. The Budget Form contains—

- I. The Actuals of the past year.
- II. The Budget Estimate for the current year, as sanctioned by Government.
- III. The Revised estimate for the current year.
- IV. The Budget estimate for the ensuing year.
- V. Amendment by the Local Government of the figures in column IV.

79. (i) The figures in column I, Actuals, must be verified by the Accountant General.

Figures to be entered in the Budget Estimate.

(ii) The figures in column II will be the figures of the Budget Estimate for the current year as already sanctioned by Government. If any modifications of the original grants have been made under proper authority in the course of the year, the modified grant should not be shown as the Budget Estimate, but the sanctioned changes in the grants should be fully set forth in explaining the Revised Estimate in the Explanatory Note.

(iii) The figures in column III, the Revised Estimate, will be based on the actuals of as many months of the current year as may be available, and an estimate of the revenue and expenditure of the remaining months.

(iv) It should be clearly understood that the fact that a particular sum in excess of the budget grant has been entered in the Revised Estimate of charges is no authority for exceeding the budget limit of expenditure. The authority for any such excess expenditure should be separately obtained by an additional grant as soon as the occasion for

any new or increased expenditure arises, and quite apart from a consideration of the Revised Estimate (*vide* Appendix XIX).

(v) The figures in column IV, the Budget Estimate, represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in the sequel.

80. The estimates will be sanctioned by the Government of India, Finance Department, in totals of the general heads as follows :—

Sanction of Government of India to totals of main heads.

Receipts . . . Charges.

81. (i) On receipt of the figures sanctioned by Government, the Conservator will sanction the appropriation of the same working up to the total figure sanctioned for receipts and expenditure (under A.—Conservancy and B.—Establishment) and furnish the statement to the Accountant General by 1st April in each year. Subsequent reappropriations of the figures of Expenditure shown in the statement will be sanctioned by the Conservator provided that savings under salaries of gazetted officers shall not be reappropriated to other classes of expenditure and no savings in non-recurring expenditure shall be reappropriated to provide for additional recurring expenditure under salaries, establishments or on any other account. (Government Resolutions Nos. 3081, dated 26th September 1912, and 744, dated 22nd February 1915, Financial Department.)

NOTE.—The following items are classed under non-recurring expenditure within the meaning of this article :—

(a) *Temporary establishment*, unless the establishment, though nominally temporary, is in reality likely to be employed continuously.

(b) *Grain compensation allowance*.

(Government Order, Financial Department, No. 5525, dated 12th September 1919.)

(ii) The Conservator may, under the authority delegated to him by Government Resolution, General Department, No. 7569, dated 17th December 1907, sanction, in the month of March, reappropriations of funds only up to the

Page 32, Article 79 (iv).—Add the following as a clause to this sub article :—

“In the case of operations proposed to be carried out in unorganized forests during the current year a statement should be appended to the revised estimate giving details as to the situation and area of each felling whether cut departmentally or by contract, for local supply or for export, the effect of each work upon the exercise of grazing and other privileges and in case of any privilege being restricted proposals for providing adequate opportunity for the exercise of the privilege.”

(G. O. No. 1110, dated 19th April 1921.)

NO. 143.

Page 32, article 81 as amended by correction slip No. 52.—Between clause (v) and the note at the end of this article insert the following :—

“(vi) Under clause (ii) (c) above the Chief Conservator and Conservators of Forests are empowered to sanction reappropriation of funds for non-recurring expenditure from one subordinate head to another under

(a) the minor head ‘Conservancy and Works’ and

(b) the primary unit ‘IV-Contingencies’ under the minor head ‘Establishments.’

under the major head ‘8; Forest’.

(Government Resolutions, Finance Department, No. 451, dated 1st September 1921, and Revenue Department, No. 5902, dated 29th August 1922.)”

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orders of departments. All such orders are hereby cancelled, though it will be open to the Financial Department to issue a fresh delegation by the Minister as explained in (c) above, if a proposal to that effect is submitted to it.

(iii) The existing orders which prescribe that all proposals for new expenditure must always be accompanied by a statement pointing out a definite reappropriation of funds, and which forbid an officer to incur unbudgeted expenditure in anticipation of sanction, or to exceed his budget grants, must be strictly observed. Contravention of these orders has been particularly noticeable in the case

No. 52.

Page 32, Article 81.—Cancel the whole of article 81 except the first sentence of clause (i) and add the following clauses:—

“(ii) The rules regulating reappropriations are as follows:—

(a) Reappropriations from one portion of a grant to another portion of the same grant can be sanctioned by the Financial Department.

(b) Reappropriations from one portion of a minor head to another portion of the same minor head can be sanctioned by the Minister; provided that the charge to meet which the reappropriation is required is non-recurring.

(c) With the previous sanction of the Financial Department the Minister can delegate his powers under (b) above to any officer or class of officers.

(d) A copy of any order sanctioning a reappropriation either by the Minister under (b), or by an officer to whom the power has been delegated under (c), must be sent to the Financial Department as soon as the order is passed.

(e) For the purpose of (b) minor heads should for the present be taken to be as printed in the Civil Budget Estimate.

The above rules supersede all existing orders on the subject, and particularly all orders which may be in force at present delegating certain powers of reappropriation to heads of departments. All such orders are hereby cancelled, though it will be open to the Financial Department to sanction a fresh delegation by the Minister as explained in (c) above, if a proposal to that effect is submitted to it.

(iii) The existing orders which prescribe that all proposals for new expenditure must always be accompanied by a statement pointing out a definite reappropriation of funds, and which forbid an officer to incur unbudgeted expenditure in anticipation of sanction, or to exceed his budget grants, must be strictly observed. Contravention of these orders has been particularly noticeable in the case

of contingent grants, which have frequently been exceeded several months before the close of the year. In order to ensure that such excess expenditure is not incurred in the future, officers concerned should see that their expenditure from these grants in any one month does not exceed the proportionate monthly quota of the whole grant. If this rule is observed, there should ordinarily be no justification for exceeding the grant before the end of the year. In the case Government desires to impress on all concerned the imperative necessity of seeing that no expenditure is incurred which has not been previously sanctioned by Government and which is not covered by a definite allotment of funds for the purpose either in the budget or by reappropriation.

(iv) If in any case of unusual emergency an executive officer is ordered to undertake a work for which funds have not been so allotted, he should adhere strictly to the procedure prescribed in the extract given below from a letter issued by the Government of India. But it must be clearly understood that such orders must be issued only in very exceptional cases, and that the authority which issues them will be held responsible for proving that the urgency was so immediate as to justify a departure from the general rule prescribed in paragraph (iii) above.

Extract from letter from the Government of India, Army Department, No. 7-1 (M.F.E.A.), dated 8th February 1921 :—

“It is accordingly directed that, if in any case, * * * Executive Officer is required to carry out a work for which no estimates have been sanctioned or for which no financial provision or inadequate financial provision exists (whether estimates have been sanctioned or not), the orders of the officer authorising the work should be conveyed in writing. On receipt of such written orders the officer who is directed to carry out the work should immediately intimate to the Audit Officer concerned that he is incurring a liability for which there is no provision or inadequate provision of funds and should, at the same time, state approximately the amount of the liability which he is likely to incur by compliance with the written orders.”

which he has received. The Audit Officer will then be responsible for bringing the facts instantly to the notice of higher financial authority with a view to necessary steps being taken either to stop the progress of the work or to regularise its execution."

(v) Government will not hesitate to enforce disciplinary action against any officer, administrative or executive, who may fail to comply with these orders."

(G. O., F. D., No. 263, dated 13th April 1921.)

NOTE.—The following items are classed under non-recurring expenditure within the meaning of this article:—

(a) Temporary establishment, unless the establishment, though nominally temporary, is in reality likely to be employed continuously.

(b) Grain compensation allowance.

(G. O., F. D., No. 5525, dated 12th September 1919.)

15th of that month. A statement embodying such sanctions should be submitted to Government in the Administrative Department concerned by the 18th idem, so that the orders of Government approving of the reappropriation may be conveyed to the Accountant General before the close of the financial year. Between the 16th and 31st March cases of reappropriations of funds which require the sanction of Government should be submitted to the Department of the Secretariat concerned with the least possible delay. (Government Resolution, Financial Department, No. 3957, dated 26th September 1914.)

82. (i) Whenever a proposed additional grant will be more than covered by a corresponding increase of revenue, to earn which the grant is required, Government may sanction the grant and the corresponding addition to the estimates of revenue without previous reference to the Government of India in the Finance Department, reporting the amounts and the circumstances to that Department. The power conferred by this article can only be exercised when the expenditure and revenue fall within the same financial year.

Additional grants. Budget

(ii) Nothing in this article is intended in any way to limit the discretion which, under article 295 of the Civil Account Code, is allowed to Local Governments in sanctioning additional expenditure under "Forests," provided specific reappropriation for the purpose is made.

83. (i) The Explanatory Note referred to in article 77 should deal with the Revised Estimates of the current year explaining the figures proposed against each head, comparing the actuals recorded to date with those of previous years, and justifying the proposed figures by these and any other known facts, particularly in those cases where the figures depart to any considerable extent from the sanctioned estimate for the year. The Explanatory Note should also contain a justification in detail of the proposed revenue and expenditure for the ensuing year taking up each head of the estimate sanctioned and showing the allotment of the estimate amongst the several Divisions. Full explanations must be given where the estimates differ, thus :—

RECEIPTS.

I.—Timber and other produce removed from the forests
by Government Agency—

(a) Timber—

	Rs.
Sanctioned estimate	50,000
Revised estimate	1,20,000

Expected increase .. 70,000

due to favourable floods, which occurred in August last.

In Division B, 4,000 logs will be sold in excess of the estimate, and they are expected to realise Rs. 80,000.

In Division C, the work on the railway under construction was suddenly suspended, causing a falling off in the expected sales of sleepers amounting to Rs. 10,000.

EXPENDITURE.

A I.—Timber and other produce removed from the forest by Government Agency—

(a) Timber—

	Rs.
Sanctioned estimate	40,000
Revised estimate	50,000

Increase .. 10,000

Floating and landing 4,000 additional logs in Division Y, at Rs. 4 per log.	16,000
Saving in conversion of 10,000 sleepers less than estimated ..	6,000

Net increase .. 10,000

84. (i) Under receipts, the sources of revenue, the quantities of produce which it is proposed to remove and the prices expected to be realised must be given.

Receipts and Expenditure.

(ii) For definition of and items falling under expenditure, ~~ordinary~~ or ~~extraordinary~~, see articles 98 and 99 in Part III of this Chapter.

Revenue
Ordinary and
Extraordinary "ex-
 penditure." *Revenue*
Capital
 2

85. Whenever the outlay on any one work or item of ~~Extraordinary~~ expenditure within the year is expected to exceed Rs. 5,000, all needful particulars regarding such work or item must be entered separately in the Explanatory Note.

Capital
 7

Details of works estimated to cost over Rs. 5,000.

86. No new charge may be included in the budget until sanctioned by competent authority. A statement in Form No. 19 of new or unusual items of expenditure proposed to be included in the Budget of the ensuing year should be submitted to Government by the Conservator in the month of *June* of the current year. Such of the items as are actually sanctioned by Government should be included in the Budget Estimates, and those that are disallowed or authorised as only optional should be excluded. If any items other than those sanctioned require to be provided for in the budget estimates a supplementary list of them should be submitted in the above form so as to reach Government by 20th October, but items already sanctioned as above should not be included therein. (Government Resolutions, Financial Department, Nos. 4968 of 11th August 1900, 2599 of 5th July 1913, 3042 of 14th August 1913, 3402 of 25th August 1914, and Revenue Department, No. 11139 of 17th November 1916.)

87. Regarding the details that should be given in the note in justification of the proposed expenditure, the following remarks are added for guidance :—

Justification of proposed expenditure in the "Explanatory Note."

(1) A I.—Timber and other produce removed from the forests by Government Agency—

(a) Timber—

Here the number of trees to be felled, according to the Working Plans of the forests in each Division,

has to be entered; and when there is no Working Plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depôt, etc., etc., in cubic feet or per log, or otherwise must be given specifically. If it is proposed to cut up timber into planks or scantlings, the estimated rates and cost must be specified.

Officers in charge of public works should be communicated with, and asked to state their probable requirements. Provision made by mere guess work is inadmissible. If definite information about the requirements, of railways or other public works cannot be obtained in time, the estimate, both on the Receipts and on the Expenditure sides, should not take account of such work at all; but the Government of India will, if need be, sanction an additional grant on the necessary explanation being submitted.

(2) A VII.—Communications and Buildings.

(a) Roads and bridges.

(b) Buildings.

(c) Other works.

Only items which have been previously sanctioned by Government should be included in the Estimates.

(3) A VIII.—Organisation, improvement, and extension of forests.

(a) Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each Division, thus—

Division A.

“Demarcation by a trench 3' × 3', masonry boundary pillars at 2,000 feet and intermediate pillars at 200 feet apart, of forest B and forest C, being an

estimated length of 19 miles trenching, as follows :—

	Rs.
Clearing jungle, at Rs. 3 per mile ..	57
Trenching, at Rs. 2 per 1,000 c. feet ..	1,800
Fifty masonry pillars, at Rs. 12 each ..	600
Five hundred intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at Rs. 2 each	1,000
Total ..	3,457

It is not sufficient to say “so many miles of demarcation work are expected to be done during the year.”

(b) Cost of Forest Settlements : Compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

“Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at Rs. 20 per acre	Rs. 500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest.	200
Total ..	700

(c) Surveys.

The expenditure expected for local surveys carried out by the Forest Department must be detailed under this head.

(e) ~~Sowing and planting~~ *Reproduction. 198 s. 11.*

The area to be sown or planted, the quantity of seed to be sown or the number of seedlings to be planted, as well as the contemplated nursery works, shall be detailed.

(f) Protection from fire.

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, etc., the names of forests to be protected, with area, etc., will be given.

(4) A IX.—Miscellaneous—

- (a) Law charges.
- (b) Grain compensation.
- (c) Other charges.

It will only occasionally be possible to give details under (a) and (b). Under (c), estimates will generally be framed by comparison with the actuals of preceding years. No provision need be made for refunds of Forest Revenue, which are provided for in the Provincial Estimates, under "I.—Refunds and Drawbacks."

(5) B.—Estalishments.

Estimates in respect of permanently sanctioned appointments, establishments, allowances and fixed contingencies need not be submitted to the Accountant General. These will be prepared from the Audit Registers maintained in his office. Estimates for temporary establishments and other charges of a fluctuating nature should however be submitted. (Government Order, Financial Department, No. 3446, dated 5th September 1918.)

A statement showing the comparative cost of temporary establishments according to the actuals of the past year, the Revised Estimate for the current year, and the proposed Budget Estimate for the ensuing year, should be attached to the Budget Explanatory Note.

88. (i) Expenditure which cannot be met from the grant made at the beginning of the year requires *ipso facto* and apart from all other rules, the sanction of Government. Every application for such sanction must be made in time to have orders passed on it before the end of the year and must invariably be accompanied by a appropriation statement (in Form No. 17 of the Civil

Expenditure not provided for.

No. 4.

Page 39, — Add the following new article :—

“ 88-A. Conservators and Divisional Forest Officers should specially observe the following instructions :—
Budget control and extra budget grants.

(1) They should try as far as possible to realise the full budgetted revenue and to keep expenditure within budget grants.

(2) To attain this object they should personally watch the progressive totals of revenue and expenditure from month to month with a view to regulate works in co-relation to the budget balances.

(3) Works should not be undertaken unless provision for them is actually made in the budget.

(4) Funds should not be provided in the budget for a certain work unless all preliminaries in connection therewith are completed and it is definitely known that it can be finished by the end of the year to which the provision relates.

(5) Except in urgent and special cases no extra grants should be applied for after the end of January each year.

(6) In applying for extra grants the instructions in the preceding article and in paragraph 5 of appendix XIX should be followed.”

(G. O. No. 2815, dated 3rd August 1920.)

Account Code), to be submitted through the Accountant General, stating the reason why the necessary provision was not made in the budget and why the charge cannot be met from the grants originally sanctioned.

(ii) Officers authorised to sanction additional expenditure not provided for in the budget estimates of the year current should invariably indicate in their order of sanction the source from which the expenditure is to be met. (Government Resolution, Financial Department, No. 562, dated 6th February 1914.)

89. As soon as the supplementary accounts for March are rendered to the Accountant General, the Divisional Forest Officers should submit to the Conservator a return in Form No. 18, showing the actual receipts and charges under each budget sub-head for the financial year, with reasons for increase or decrease, if any, in the figures as compared with those of the preceding year and the budget estimates for the year under report. For purposes of explanations under "11 Forest" the grants originally sanctioned should be taken as budget estimates, and not the figures as they stood after the reappropriations if any sanctioned subsequently. The return should show separately the difference, indicated by the sign plus or minus, between the actuals of the two years as well as that between the actuals and the budget estimates. The variations in the actuals should be explained first and then should follow the explanation of the causes of difference between the actuals and the budget estimates.

If the Divisional Forest Officers consider, with reference to the latest actuals and any further information then available, that any modifications are required in the estimates for the current year, they should inform the Conservator of the extent to which revisions are necessary with brief explanation for the changes they propose.

On receipt of the above return the Conservator will prepare a report giving a clear and full explanation of the reasons for the variations in the figures for the whole circle and submit it to the Accountant General through the Chief Conservator not later than 1st September. If any modifications are considered necessary in the estimates for

the current year they should also be intimated to the Accountant General at the same time.

PART III.—FINANCIAL POWERS.

90. The financial powers of Provincial Government are subject to the supervision and control of the Government of India; and the Provincial Government is bound to observe any general or specific instructions which the Supreme Government may issue from time to time in the exercise of its powers of supervision and control. The Governor General in Council expressly reserves the right of issuing instructions to Local Governments on general or particular matters affecting provincial estimates, and revenues and services, when such action seems to him expedient. Government of India Circulars Nos. 361-E—A., dated 24th July 1916, and 352-E—A., dated 25th July 1917, give the latest orders regarding the powers of the Provincial Government in regard to expenditure.

91. (i) The Chief Conservator and Conservators are authorised to sanction the writing off of irrecoverable revenue up to Rs. 1,000 and Rs. 500 respectively, in each case. For amounts above Rs. 1,000 the sanction of Government must be obtained, and when the amount written off exceeds Rs. 10,000 the action taken by Government should be reported to the Government of India.

(ii) Government may delegate to any selected officer or class of officers in charge of a forest division the power to write off sums of irrecoverable revenue up to Rs. 25 in each case.

(iii) When the sanction is received the amount should be entered in Form No. 11 in red ink in the column "Recoveries during the month," a reference being made to the sanction under which the entry is made.

92. Conservators and Deputy Conservators of Forests in Charge of Circles may write off the irrecoverable value of stores or public money under article 237 of the Civil Account Code up to a limit of Rs. 500 in each case subject to the conditions:—

Power to write off irrecoverable value of stores or public money lost by fraud, etc.

- (1) that the loss does not disclose a defect of system, the amendment of which requires the orders of Government; and
- (2) that there has not been any serious negligence on the part of some individual officer or officers which might possibly call for disciplinary action requiring the orders of higher authority.

(Government Resolution No. 3977, dated the 5th December 1911, Financial Department.)

All sanctions to writes-off under this article should be communicated to the Accountant General who will scrutinize each case and bring to notice any defect of system which appears to require attention.

93. (i) No stores, tools and plant, excepting petty articles, and no live-stock, nor any timber or other stock may be written off the accounts of Divisional Officers without the Conservator's sanction or, when the value of the stores, animals or timber exceeds Rs. 1,000 without the sanction of the Chief Conservator. When the value exceeds Rs. 5,000 the sanction of Government is required. Conservators may delegate to Deputy and Extra Deputy Conservators of Forests of not less than 10 years' service the power to write off stock of a value up to a limit of Rs. 250. (Government Resolution No. 7324, dated the 25th July 1907, Revenue Department.) The unutilised material arising from the conversion of trees into logs or sawn timber and brought on stock (article 54), may be written off by Divisional Officers under the general sanction of the Conservator.*

(ii) When the value of any stock written off the accounts under this article exceeds Rs. 10,000, the action taken by Government should be reported to the Government of India.

94. (i) No timber or other forest produce, and no live-stock, stores, tools or plant may be sold except on receipt of cash payment in full at the time of delivery. The Conservator may, however, authorise Forest officers of and above the rank of Ranger, in exceptional cases, and under

*Vide note to article 21 on page 8.

such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery.

(ii) Sales to public departments with whom the accounts are adjusted by book-transfer, are exempted from this rule. Exceptions may also be authorised by Government in the case of special transaction with other purchasers.

(iii) Conservators may delegate to Deputy and Extra Deputy Conservators of not less than 10 years' service the power to conduct sales without reference to the Conservator as regards reserved prices when they are fixed by them or under their orders and when the total estimated amount of sale does not exceed Rs. 5,000. (Government Resolution No. 7324, dated 25th July 1907.)*

95. As regards refunds of revenue article ~~100~~ of the Civil Account Code ~~applies~~ applies to the Forest Department.

Refunds of revenue.

The Chief Conservator and Conservators have power to refund amounts not exceeding Rs. 3,000 and Rs. 1,000 respectively in each case. The latter may delegate to Deputy or Extra Deputy Conservators of Forests of not less than 10 years' service the power to refund amounts up to a limit of Rs. 200 in each case. (Government Resolution No. 7324, dated the 25th July 1907, Revenue Department.)*

96. For all regularly recurring expenditure of the nature of rent for houses or land, the sanction of the Conservator or Chief Conservator is required up to Rs. 50 or Rs. 100 in each case, respectively; and if such rent exceeds in any one instance Rs. 100 per mensem, or exceeds for the whole circle an aggregate of Rs. 500 per mensem, the sanction of Government is necessary.

The Chief Conservator and Conservators have power to sanction house-rent for ordinary office accommodation within the following limits:—

When the accommodation is provided in a separate building Rs. 100 a month.

* Vide note to article 21 on page 8. 1405/1907

No. 169

Page 42, article 94 (iii) as amended by correction slip No. 139.—Add the following paragraph to this article:—

“Previous reference to the Conservator regarding upset price is unnecessary in the case of sales not exceeding Rs. 100 or, in the case of selected Divisional Forest Officers of 10 years’ standing duly empowered in this behalf, Rs. 500. Conservators have discretion to withhold this authority for any particular class of sales for which they may consider it desirable or necessary to do so.”

(G.R., R.D., No. 9641 dated 6-5-1926.)

No. 144.

Pages 42 and 43.—For article 96 substitute the following:—

“96. The officers named below are empowered to sanction regularly recurring expenditure of the nature of rent for houses or land up to the following limits in each case, subject to the condition that the cost is met from the existing budget provision under the primary unit ‘Contingencies’ under the same minor head under the control of the officers concerned:—

- (i) For office accommodation in a separate building:—
- | | |
|------------------------------------|--------------------|
| Chief Conservator and Conservators | Rs. 100 per mensem |
| Divisional Forest Officers | .. Rs. 50 „ „ |
- (ii) For office accommodation in a building partly used as a private residence:—
- | | |
|--|--|
| Chief Conservator, Conservators and Divisional Forest Officers | One-half of the total rent subject to a maximum of Rs. 45 a month. |
|--|--|

(iii) For lands and buildings leased by Government:—

Conservator	.. Rs. 100 per mensem
Conservators	.. „ 50 „ „
Divisional Forest Officers	.. „ 12 „ „

The rents sanctioned under clause (iii) should not exceed Rs. 500 per mensem for one circle. Rents exceeding the above maximum limits require the sanction of Government.

(Government Resolutions, Finance Department, No. 87. dated 5th January 1925, and Revenue Department, No. 3060/24, dated 18th August 1925.)”

No. 139.

ge 42—

For article 94 (iii) substitute the following :—

(iii) The Chief Conservator's and Conservators' powers of accepting bids or tenders are limited to an amount not exceeding Rs. 10 lakhs and Rs. 5 lakhs respectively. Divisional Forest Officers may accept bids or tenders up to Rs. 5,000 in each case provided they are up to or above the upset prices fixed by the Conservator. The Conservator is allowed discretion to withhold this authority from any Divisional Forest Officer when he considers his final sanction to bids or tenders desirable or necessary."

(Government Resolutions Nos. 9041, dated 6th Feb. 1925 and 4th May 1925, respectively.)

... treated
... any particular
... undertaking is debitable to
... revenue" is determined in the case of a
... undertaking by the consideration that all initial outlay
... construction and equipment and all outlay on
... thereof until the undertaking reaches a pro-
... stage are a "capital" charge, and in the case of
... sting undertaking by the consideration that expendi-
... which improves the earning capacity of the under-
... equivalent in the case of a forest to the yield
... ty, is a "capital" charge and that which merely
... ains the earning capacity at its previous level is a
... ue" charge."

No. 5.

143, Article 98.—Substitute the following for this clause:—

“Revenue” and “Capital expenditure.” “98. (i) Expenditure is either “Revenue” or “Capital.”

(ii) The basis of the distinction is that expenditure would, in the event of the undertaking being a commercial one, be met out of the Revenue or Income of the undertaking should be treated as “Revenue”, and that expenditure which would be regarded as capital outlay should be treated as “Capital”. The question whether any particular expenditure in a commercial undertaking is debitable to “Capital” or to “revenue” is determined in the case of a commercial undertaking by the consideration that all initial outlay on construction and equipment and all outlay on maintenance thereof until the undertaking reaches a profitable stage are a “capital” charge, and in the case of a non-commercial undertaking by the consideration that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield which it produces, is a “capital” charge and that which merely maintains the earning capacity at its previous level is a “revenue” charge.”

When the accommodation is provided in a building partly used as a private residence—one-half the total rent subject to a maximum of Rs. 45 a month.

If such rent exceeds in any one instance the above limits the sanction of Government is necessary. (Government Resolution, Financial Department, No. 2075, dated the 8th May 1908.)

97. The Conservator has power to sanction expenditure on pleaders' fees, up to a limit of Rs. 250 in each case, in the prosecution of criminal offences. The Chief Conservator has similar powers up to a limit of Rs. 500 in each case.

Expenditure in excess of that amount requires the sanction of Government.

Conservators may delegate to Deputy or Extra Deputy Conservators of Forests of not less than 10 years' service the power to sanction expenditure on pleaders' fees up to a limit of Rs. 100 in each case in the prosecution of criminal offences. Such officers should inform the Conservator of their proceedings. (Government Resolution No. 7324, dated 25th July 1907, Revenue Department.)*

Expenditure—"Ordinary" and "Extraordinary"—Definition.

98. (i) Expenditure is either "Ordinary" or "Extraordinary."

(ii) "Ordinary" expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, etc., are "Ordinary" charges; also annual repairs of houses, roads, tramways, slides, machinery, etc., when the cost of each work does not exceed Rs. 200.

(iii) "Extraordinary" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Extraordinary charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of

* Vide note to article 21 on page 8.

S. No. 114 vide notes (1) and (2) for article 21 on page 8.

another kind, such as the increase of the water-supply, protection against storms, erosion, landslips, and avalanches. Each proposal for such expenditure must be regarded as involving capital outlay, and must in the first instance be worked out in full detail to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

Items included under "Extraordinary" expenditure.

99. The following items come under Extraordinary expenditure:—

- (1) Purchase of live-stock, stores, tools and plant A VI.
- (2) Construction of permanent roads, tramways, bridges, houses, canals, timber-slides, sawmills, etc. A VII.
- (3) Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights .. A VIII-b
- (4) Initial expenditure on plantations, including extensive cultural operations .. A VIII-e
- (5) Maintenance charges of plantations, other than of plantations made in accordance with a sanctioned working-plan A VIII-e

100. Conservators are authorised to sanction all usual ^{Revenue} Ordinary expenditure- payments on account of items of ^{Revenue} Ordinary expenditure, provided the budget allotments are in no case exceeded.

Conservators may delegate to Deputy or Extra Deputy Conservators of Forests of not less than 10 years' service the power to sanction all usual payments on account of items of ~~ordinary~~ expenditure provided the budget allotments are in no case exceeded. (Government Resolution No. 7324, dated the 25th July 1907, Revenue Department.)*

^{Capital} Extraordinary expenditure powers. 101. As regards ^{Capital} extraordinary expenditure:—

* Kide note to article 21 on page 2.

S. No. 114 Vide notes (1) and (2) to article 21 on /

No. 145.

Page 44.—Add the following paragraph to article 100 :—

“A monthly return in Form No. 41 will be sent by Conservators to the Accountant General of all sanctions accorded by them to items of revenue expenditure and of capital expenditure under the next article grouped separately.”

(Accountant General's letter No. T.A.V.F/2945, dated 12th December 1925.)

Page 44, Article 99. Substitute the following for this article:—

Items included under
"Capital" and "Revenue"
expenditure.

"99. (i) The following expenditure must, therefore, be deemed "Capital":—

- I. Initial outlay, *e.g.*—
 - (a) The cost of all operations in connection with the increase of the area under forest growth or the introduction of organized working, *e.g.*—
 - (1) purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights;
 - (2) expenditure on forest settlements and demarcation;
 - (3) initial expenditure on the creation of new plantations, but not expenditure incurred on replacing a forest crop, natural or artificial;
 - (4) cost of compiling working plans and carrying out regular forest surveys by professional agency.
 - (b) The cost of first construction and equipment and of first supply of all appliances and appurtenances necessary for working the forests, *e.g.*—
 - (1) construction of permanent roads, tramways, bridges, houses, canals, timber slides, saw-mills, factories, etc.;
 - (2) equipment of houses, saw-mills, factories, etc.;
 - (3) purchase of live-stock, stores, tools, and plant, etc.
 - (c) The cost of construction of any work by Government under Section 35 of the Forest Act (Act VII of 1878) on forests and lands which are not the property of Government.
- II. Outlay on maintenance of forests other than those referred to in rule (ii) (e) before they reach

the productive stage, *e.g.*, maintaining plantations until such time as they are sufficiently developed to yield revenue from the principal growing stock.

(ii) "Revenue" expenditure comprises, besides working-expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency, *i.e.*, the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forests in a state of normal efficiency. Thus the following expenditure will usually be "revenue"—

- (a) The cost of tending operations, *e.g.*, thinning, improvement fellings, cleaning, creeper-cutting, stubbing out *Kana* grass, etc.
- (b) The cost of all measures for inducing and aiding natural reproduction, *e.g.*, clearing undergrowth, collecting and burning the débris of fellings, hoeing the soil prior to the seed fall, artificial filling of gaps to supplement natural reproduction, re-opening trenches in order to stimulate the production of root-suckers, and so forth.
- (c) The cost of protection of forests from fire, from unauthorised grazing, from unauthorised fellings, from insects and fungoid attacks, etc.
- (d) The cost of any renewal or replacement of the items mentioned in (ii) I (b) above rendered necessary by ordinary wear and tear or depreciation or natural death.
- (e) The cost of maintaining Government forests, the preservation of which is essential on climatic or physical grounds only and not for revenue producing purposes.

NOTE.—In doubtful cases the determination whether a particular form of forest expenditure is of a revenue or capital nature should be based on the application of the principle enunciated in article 98 (ii).

(To be cut and pasted.)

No. 99.

Page 45.—For article 101 (iii) *substitute* the following:—

“(iii) Provided due provision has been made in the sanctioned estimate of the year, Deputy and Extra Deputy Conservators of Forests of not less than 10 years’ service, specially empowered in this behalf by the Conservator, may sanction items of capital expenditure (excluding stores, tools and plant, live-stock, furniture and tents) up to Rs. 1,000.”†

(G. Rs. No. 11084 of 12-11-1907 and No. 9041 of 20-11-1923.)

(i) The Chief Conservator may sanction the following items of expenditure up to the limits specified below :—

	Rs.
(a) Purchase of elephants	4,000
(b) Purchase of live-stock other than elephants, stores, tools and plant including office and rest-house furniture and tents*	1,000
(c) Other items	5,000

(ii) Conservators may sanction items of extraordinary Capital expenditure up to the following limits :—

	Rs.
(a) Purchase of live-stock (excepting elephants), stores, tools and plant, including office and rest-house furniture and tents*	1,000 each.
(b) Other items	2,000 „

(iii) Provided due provision has been made and approved of in the annual plan of operations, Deputy and Extra Deputy Conservators of Forests of not less than 10 years' service, specially empowered in this behalf by the Conservator, may sanction—

- (a) the purchase of stores, tools and plant, subject to maximum of Rs. 500 in each case ;
- (b) other items of expenditure (excluding live-stock, furniture and tents) up to Rs. 1,000. (Government Resolution No. 11034, dated 12th November 1907.)†

(iv) Government may authorise Conservators to purchase elephants within the limit of Rs. 3,000.

NOTE.—The maximum limits within which Government may delegate to forest officers powers to incur extraordinary expenditure are laid down in article 69 of the Forest Department Code, VII edition, as amended by corrigendum No. XXXIII of 30th December 1919. The powers at present exercised are restricted to the limits laid down in this article.

* Vide article 1042 (a) of the Civil Service Regulations.

† Vide note to article 21 on page 8.

S. No 79
+ and no XXXIV of 15th January 1920.

N: 25
capital Powers of Divisional Officers to incur ~~extra-~~ordinary expenditure. 102. (i) Save as provided in article 101 (iii) Divisional Officers have power to incur ~~extra-~~ordinary expenditure up to Rs. 200 for each item, under the following heads:—

- (a) Stores, tools and plant, excepting office and rest-house furniture and tents *;
- (b) Works specified below:—
 - (1) Construction of permanent roads, tramways, bridges, houses, canals, timber-slides, saw-mills, etc.
 - (2) Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights.
 - (3) Initial expenditure on plantations, including extensive cultural operations.
 - (4) Maintenance charges of plantations, other than of plantations made in accordance with a sanctioned working-plan.

(ii) All applications for the sanction of items exceeding Rs. 200 must be accompanied by a separate estimate and, if necessary, by maps and plans.

(iii) Purchase of live-stock, office furniture, and tents * will, in every case, require the previous sanction of the Conservator, Chief Conservator or Government, as the case may be.

103. (i) Provision made in the budget does not authorise expenditure without further sanction if the amount of the item is in excess of the maximum fixed for each class of officers.

(ii) Nothing in articles 101 and 102 shall be construed into a permission to purchase stores, tools and plant in small lots, or to carry out in portions any work, alterations, or repairs, of which the cost in the aggregate would exceed the maximum amounts therein fixed. In respect of an enterprise to be spread over a number of years all expenditure to which Government is inevitably committed must be included in determining the cost for the purpose of

* Vide article 1042 (a) of the Civil Service Regulations.

No. 146.

Page 47.—Insert the following new article after article 104 :—

“104A. The Chief Conservator and Conservators are
Contingencies, supplies empowered to sanction expenditure on
and services. contingencies, supplies and services
subject to the condition that the cost is met from the officers’
budget grants under the primary unit ‘Contingencies’.

(Government Resolution, Revenue Department, No. 3060/
24, dated 18th August 1925.)”

sanction. But expenditure on work which it is desired to defer and is not a necessary consequence of or essential for making productive work already undertaken need not be so included. Thus if a plantation can be planned out in blocks so that the block first completed can be a self-supporting unit, even although work on other blocks is postponed, each block can be treated as a separate scheme for the purpose of sanction.

104. It must be distinctly understood that the powers of sanction given in articles 101 and 102 must be exercised within budget limits; that is, no expenditure must be incurred under any budget head if the provision made under such head by competent authority is not sufficient to cover the outlay.

Extent of powers of sanction given in articles 101 and 102.

105. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent the record of any actual payment. Money indisputably payable should never be left unpaid.

Inevitable payments.

All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means; but on no account may charges be actually incurred in one year and thrown on the grant of another year.

106. (a) (i) Conservators may authorise an advance to the extent of one month's pay to any non-gazetted officer on the permanent establishment serving under their orders, who can show sufficient reason for requiring it; but, except in cases of transfer, or when an officer has suddenly to proceed to a considerable distance from headquarters, they cannot authorise advances to themselves, or to any gazetted officer, without the previous sanction of Government.

Advances.—Advances of pay.

(ii) Conservators may delegate to Deputy or Extra Deputy Conservators of Forests of not less than 10 years'

service the power to authorise an advance of one month's pay up to a maximum of Rs. 50 in each case to any non-gazetted officer on the permanent establishment serving under them who can show sufficient reason for requiring it. (Government Resolution No. 7324, dated the 25th July 1907, Revenue Department.)*

NOTE.—Controlling officers should take care to see that advances are not given as a matter of course, that the grounds of sufficiency for making advances are carefully examined, and that advances for such purposes as domestic or religious ceremonies are not granted. (Government Order, Revenue Department, No. 8226, dated 23rd August 1916.)

(iii) In cases of transfer, Conservators or (when the officer requiring the advance is attached to a division) Divisional Officers may authorise an advance to the extent of one month's pay, or of an amount not exceeding the travelling allowance to which he may be entitled in consequence of the transfer (when this exceeds one month's pay) to any officer on the permanent or temporary establishment serving under their orders.

(iv) Advances of pay should be recovered in three equal instalments, beginning with the month following that in which the advance is made. Advances of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

(v) In cases of emergency, when proceeding on tour to a considerable distance from headquarters, Conservators and Divisional officers may sanction advances, sufficient to cover their travelling allowances for one month, to themselves and to officers and subordinates accompanying them on tour, subject to adjustment in full on the next issue of pay or travelling allowance.

(vi) Officers returning from leave may be allowed advances under the rules laid down in the Civil Service Regulations.

(vii) An advice should be forwarded to the Accountant General of every advance authorised under this article.

*Vide note to article 21 on page 8.

No. 147.

Page 48.—Number the note under article 106 (a) (ii) as Note 1” and add the following :—

“Note 2—The powers delegated under clauses (a) (i) and (ii) above have been confirmed by Government Resolution, Revenue Department, No. 3060/24, dated 18th August 1925.”

For article 106 (a) (iii) substitute the following :—

“(iii) Conservators may sanction to any officer on the permanent establishment under orders of transfer, an advance not exceeding one month’s substantive pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances are permissible.

No. 106.

Page 48, Article 106.—For paragraph (a) (iii) of this article substitute the following :—

“(iii) Officers not below the rank of Divisional Forest Officers may sanction to any officer on the permanent or temporary establishment under orders of transfer, an advance not exceeding one month’s substantive pay *plus* the travelling allowance to which he may be entitled under the rules in consequence of the transfer. Such advances are permissible to Government servants who receive orders of transfer during leave.”

(Article 159 (a) of the Civil Account Code, VIII edition.)

at the discretion of the authority sanctioning the advance, and they should be deducted from the monthly salary bill of the recipient.

(v) The authority sanctioning the advance should satisfy himself that the recipient’s services are not likely to be dispensed with until the whole advance is recovered.

(vi) If the recipient’s services are dispensed with before the advance is fully recovered, the whole balance then outstanding against him shall be

No. 107.

49, Article 106 (b) as inserted by correction, slip No. 7.—Insert the following note after clause (b) (i) :—

“Note.—This clause does not apply in the case of officers for the purchase of bicycles, provided that it is in the interest of the public service that the officer concerned should use a bicycle in the discharge of his duties.”

“G.O., F.D., No. 8171, dated 1st December 1919” quoted at the end of clause VI substitute “G.R., F.D., No. 2780 dated 13th November 1923.” and Govt Resolution, Revenue Deptt: No. 3060/24, dated 18th August 1925. (157)

which are...
ance should be recovered in full on sub...
travelling allowance bill.

(v) In cases of emergency, when proceeding on tour to a considerable distance from headquarters, Conservators and Divisional officers may sanction advances, sufficient to cover their travelling allowances for one month, to themselves and to officers and subordinates accompanying them on tour, subject to adjustment in full on the next issue of pay or travelling allowance.

(vi) Officers returning from leave may be allowed... in the Civil Service...

No. 7.

Page 49, Article 106 (b).—Substitute the following for this article :—

“(b) The Chief Conservator and Conservators are empowered to grant advances to officers holding permanent or temporary appointments—gazetted (but not Imperial appointments) as well as non-gazetted—for the purchase of means of conveyance other than a motor car, motor boat or motor cycle, subject to the following conditions :—

Advances for purchase of conveyances other than motor car, motor boat or motor cycle.

(i) An advance will be given once only and will be allowed only when the appointment held entails duties involving touring.

(ii) The amount to be advanced to an officer shall not exceed two months' pay or Rs. 1,000 whichever is less.

(iii) The advance shall not be greater than the value of the conveyance purchased, which shall be considered to be the property of Government until the advance is fully re-paid.

(iv) The number of equal monthly instalments for the recovery of the advance shall be from 6 to 12 at the discretion of the authority sanctioning the advance, and they should be deducted from the monthly salary bill of the recipient.

(v) The authority sanctioning the advance should satisfy himself that the recipient's services are not likely to be dispensed with until the whole advance is recovered.

(vi) If the recipient's services are dispensed with before the advance is fully recovered, the whole balance then outstanding against him shall be payable in one lump sum.”

(G. O., F. D., No. 8171, dated 1st December 1919.)

No. 148.

Page 49.—*Insert the following at the end of article 106 (e) :*

“ The Chief Conservator is empowered to grant advances for the purchase of tents subject to the above conditions.

(Government Resolution, Revenue Department, No. 3060/1 dated 18th August 1925.)”

(b) (i) Conservators are empowered to grant advances not exceeding two months' pay to non-gazetted officers for the purchase of conveyances. The advance shall be repaid in 12 equal monthly instalments and shall not exceed the value of the conveyance purchased. The conveyances shall be considered the property of Government till the advance is fully repaid. (Government Resolution, Financial Department, No. 510, dated 5th February 1906.)

(ii) An advance will be given once only and will be allowed only when the appointment held entails duties involving touring. (Government Order, Financial Department, No. 3177, dated 6th November 1916.)

(c) The grant of Motor Car and Motor Cycle advances is regulated by articles ~~137 (i) and 156~~ ¹⁵⁶ of the Civil Account Code, *III edition*.

(d) The grant of advances for house-building is regulated by article ~~136~~ ¹⁵⁶ of the Civil Account Code, *III edition*.

(e) Grants of advances for the purchase of tents are admissible subject to the condition that no fresh advances should be drawn by an officer so long as any arrears of a previous advance are outstanding :—

	Imperial, Provincial.	
	Ra.	Ra.
For Forest Officers under 8 years' service.	400	200
From 8 to 16 years' service	600	300
After 16 years' service	800	400

Recoveries should be made in equal instalments spread over 3 years. (Government Resolution, Financial Department No. 3636, dated 9th September 1907.)

(f) (1) The Conservator of Forests, Northern Circle, is empowered to direct advances of tagai to be made by Divisional Forest Officers, under proper security to forest cultivators in all divisions within his circle, on the understanding that he is responsible for the recovery as well as for the advance of the loans.

(2) The Divisional Forest Officers in the Northern Circle are empowered to grant advances up to the same extent as Sub-Divisional Officers of the Revenue Department.

(3) The Commissioner, Northern Division, will place at the disposal of the Conservator, the requisite funds from the allotment which is sanctioned every year for loans in his division under class I of the Provincial Advance and Loan Account. (Government Resolution, Financial Department, No. 2024, dated 10th June 1910. In F. 598.)

(4) The grant of this kind of advance and the procedure to be followed are regulated by articles 129, 130 and 131, Civil Account Code, as corrected by the 8th List of Corrections, dated 1st April 1915.

(5) The Divisional Forest Officer, East Khandesh, is invested with powers exercised by an Assistant Collector for the purposes of Tagai Acts, and the rules thereunder so far as the Forest Settlements in the Chopda, Raver and Yawal Talukas are concerned. (Government Resolutions, Financial Department, Nos. 3101 and 4096, dated 20th August and 12th November 1915. In Ab. 3845 and 5618 respectively.)

(6) The Divisional Forest Officer, North Khandesh, is empowered as above so far as Forest Settlements in the reserved forests of the North Khandesh Division are concerned.

(7) The Range Forest Officers of Shirpur, Shahada and Taloda of the North Khandesh Division are invested with the powers of a Mahalkari for the purposes of the Tagai Acts and the rules thereunder so far as the Forest settlements in reserved forests in their charges are concerned.

107. In the event of an advance or a portion of it proving irrecoverable, it may be written off under the head Miscellaneous—

(i) Under the orders of the Chief Conservator or Conservator of Forests if the amount does not exceed Rs. 250 in each case.

(ii) Under the sanction of Government if the amount exceeds Rs. 250 but does not exceed Rs. 5,000, and

No. 108.

ge 50, Article 107.—For clauses (i) to (iii) of this article substitute the following:—

“(i) under the orders of the Local Government if the amount does not exceed Rs. 250 in each case ;

(ii) with the sanction of the Government of India if amount exceeds Rs. 250.”

(G.R., F.D., No. 2293, dated 14th August 1923 and 17th December 1923,
G.M., R.D., No. 33/24, dated 9th April 1924.)

Note.—The above orders apply to advances from Central Revenues. Read note at the end of article 227, Civil Account Code, Volume I (8th edition).

(To be cut and pasted.)

No. 118.

Page 50—

Reconstruct article 107 as follows :—

“107. (i) Work advances under ‘8—Forest—A Conservancy & Works—X Suspense’ which prove irrecoverable may be written off under the orders of the Chief Conservator or Conservator, if the amount does not exceed Rs. 250 in each case. Cases involving amounts exceeding Rs. 250 should be submitted to Government.

(G. R., F. D., No. 1846/24, dated 12th November 1924.)

“ (ii) The Chief Conservator and Conservators are empowered to write off as irrecoverable advances made from Central Revenues up to the limit of Rs. 100 and subject to the conditions specified in Article 227 (a) of the Civil Account Code, Volume I. The Local Government is authorised to write off such advances up to a limit of Rs. 250. Cases involving amounts in excess of Rs. 250 must be referred to the Government of India.”

(G. R., F. D., Nos. 2293, dated 17th December 1923, and 3650, dated 22nd April 1925.)

(iii) With the sanction of the Government of India if the amount exceeds Rs. 5,000.

Temporary Establish-
ment.

108. For powers of sanction to Temporary Establishments, *vide* Appendix II-F.

CHAPTER IV.

CASH ACCOUNTS.

PART I.—GENERAL RULES.

109. This chapter deals with the initial accounts maintained by the Divisional Forest Officers and their subordinates, and with the accounts rendered by the Divisional Forest Officers to the Accountant General. Chapter III contains the Financial powers of the various Forest officers and also the rules for the classification of forest revenue and expenditure and some of those relating to budget procedure. The procedure to be adopted by Forest officers in dealing with treasuries is to be found in chapter 23, Civil Account Code.

110. The responsibility for the effective check and control of Divisional Forest Accounts both in respect of revenue and expenditure rests on the Divisional Forest Officer.

Every officer who is authorised to receive and disburse Government money will maintain a bound cash book (Form No. 24), in which he will enter all money transactions as they occur. Sufficient details will be given in the column "Particulars," to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. The cash book will be closed monthly.

A contingent register in Form No. 10 of the Civil Account Code should be kept in Divisional and Direction offices for all sundry expenditure incurred under B III. The expenditure under this head, will be entered in the cash book at the end of each month in totals only. The initials of the head of the office or of a gazetted officer to whom this duty

has been delegated by him shall be entered against the date of payment of each item in the register. Government expects that every public officer will exercise the same vigilance in respect of petty contingent expenses that he would do if spending his own money.

111. All accounts must be kept in the most regular and open manner. All receipts, disbursements, and charges of whatever sort connected with the public service must be, and no other may be, shown in the cash book; and no irregular or separate accounts permitted.

Accounts to be kept in an open manner, and no irregular or separate accounts permitted.

112. (i) Duplicates or copies of receipts or vouchers are in no case to be issued by any Government officer on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person.

Lost or missing receipts or vouchers.

(ii) This prohibition extends only to the issue of duplicates on the allegation that the originals are lost, and does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals.

(iii) No duplicates should be obtained or prepared and filed as office copies of vouchers in Forms Nos. 31, 31-A, 32 and 32-C mentioned in article 128 (i).

113. Members of the office establishment should not be entrusted with Government money, except as advances by cheque on account of the pay of office establishments and for contingent charges, which should as a rule be made payable only to the head or camp clerk, nor should they be authorised to receive payment for forest produce. All subordinates who have the custody of Government moneys or who deal with the collection of forest revenue should be made to furnish security. The Divisional officer is responsible that the security furnished is trustworthy and sufficient. For rules regarding securities, maintenance

Members of office establishments not to be entrusted with Government money, nor to receive applications or payments for forest produce.

of a register and submission of an annual certificate regarding the same, and for rules about the collection of revenue by subordinates, *vide* Appendix XX. Rules for the collection of forest revenue by Village Officers and for the payment of remuneration to them will be found in Appendix XXI.

114. (i) The contents of the cash chest must be counted at least once a month, and the amount compared with the cash book balance. Contents of cash chest to be counted monthly. If any excess or deficit be found, an entry of it will be at once made in the cash book and a report will be forwarded to the officer to whom the accounts are submitted.

(ii) Under no circumstances shall any Forest officer or subordinate place any private money in his Government cash chest.

(iii) The duty of verifying and certifying the monthly divisional cash balance must ordinarily be performed by the Divisional officer in person. A certificate that "the cash balance has been counted and found to agree with the computed balance" should be given in the monthly Cash Account, Form No. 25. But if the Divisional officer be absent on tour on the 1st of the month or is physically incapacitated by sickness to perform the duty, the cash balance may be verified by the senior subordinate officer present at headquarters (excluding the Head Clerk or other office employees), the fact of the Divisional officer's absence being distinctly noted. For the Conservator it will be sufficient if the cash balance is shown at the beginning of the classified abstract (Form No. 35) submitted to him each month.

115. (i) Whenever any defalcation, or loss of public money or fraud in connection with the revenue from timber or other forest produce is discovered, the fact should be immediately reported to the Conservator; and when the matter has been fully enquired into, a further and complete report should be submitted to him of the nature and extent of the loss, showing the errors committed, or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery.

A report should be submitted to Government in cases—

(a) which require the issue of general orders or

(b) which involve the writing off as irrecoverable of what is beyond the power of the controlling officer to sanction (*vide* article 92).

In cases falling under (b) a report should be submitted through the Accountant General and, in cases falling under (a) this course should be followed only when the money had reached a Government Treasury or Sub-Treasury. (Government Resolution No. 3573, dated 7th November 1910, Financial Department.)

116. (i) The term "cash" includes currency notes, sovereigns, silver, nickel, bronze and copper coins only.
Term "Cash" defined.

(ii) A cheque received from a private individual in payment for timber, etc., sold should not be treated as "cash," and its amount should not be credited in the accounts until it has been cashed. Cheques drawn in favour of the Divisional officer may be considered as cash while they are in transit to the treasury for realization.

117. All cheques forwarded to the treasury for re-credit in the Treasury accounts should be endorsed as follows under the signature of the Forest officer:—"Received payment by transfer credit to Revenue under head of service.—A.B., Forest Officer." No such cheque should ever be made payable to any Forest officer or Treasury officer by name or by official designation.

Filling up of cheques forwarded to the Treasury for re-credit to the Treasury Accounts.

118. (i) All sanctions of works on estimate will be numbered consecutively by the Conservator in each financial year. The expenditure incurred on such works will be entered in detail in a book (Form No. 37). The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate, and also in the classified abstracts of expenditure.

A register of sanctions to be kept and completion reports to be submitted. (Form No. 37.)

(ii) On the completion of any such work, a detailed completion report exhibiting the amount sanctioned and

actually expended, detailed as charged in the monthly accounts, will be submitted to the Conservator.

(iii) Works requiring sanction on estimate shall not be commenced until the estimate prescribed in article 102 (ii) has been sanctioned.

Execution of works requiring sanction on estimate.

119. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements so that, in the event of a dispute, they could be maintained in a court of law. For rules for executing contracts, see rules relating to section 84 of the Indian Forest Act given in Part II of Volume II of this Manual.

Agreements with contractors.

120. The following rules should be observed for the refunds of revenue credited or amounts deposited in cases where the amount involved does not exceed Rs. 100 :—

Procedure in refunding revenue or deposits not exceeding Rs. 100.

- (1) Amounts of less than 2 annas due for refund should be credited to Government.
- (2) Refunds not exceeding Rs. 25 should be sent to the payee without any previous notice inviting him to receive the money personally.
- (3) In the case of refunds exceeding Rs. 25 a notice should be issued inviting the person to whom the refund is to be made to receive payment personally at the Range or Divisional office, as the case may be, and intimating that on failure to comply with the invitation within one month the amount of the refund will be remitted to the payee by postal money-order at his expense.
- (4) When a money-order is issued, the money-order receipt should be attached to the voucher in Form No. 32-A, wherein the full amount of the refund and the deduction made therefrom on account of the money-order fee should be clearly shown.

(Government Resolutions, Financial Department, No. 4281, dated 14th December 1905, and Revenue Department, No. 7001, dated 29th July 1912.)

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

121. Every officer who is authorised to receive and disburse Government money and his head and camp clerks whom he authorises to disburse the same will keep a cash chest for the custody of the Government money in his charge, and will keep the key of it in his own possession.

Cash chest.

Contents of Divisional Cash Book. (Form No. 24.)

122. (i) The cash book of Divisional officers (Form No. 24) shall contain—

- (a) A detailed record of the daily transactions of the Divisional Officer himself, to be written up daily.
- (b) The revenue realised and expenditure incurred by Sub-Divisional officers or subordinates in totals only, the details of these totals being shown in the original accounts, which will be filed for record in the Divisional office. All items other than classified revenue and expenditure will be entered in detail in the Divisional cash book.
- (c) Recoveries of service payments will be credited in detail on the debtor side of the Divisional cash book.

(ii) The cash book of all other disbursing officers shall contain a detailed record of their daily transactions and shall be written up daily.

123. (i) The opening and closing cash balances in the cash account of each subordinate must agree with the balances shown as outstanding against him in the Divisional ledger at the commencement and the close of each month.

(ii) The ledger account is to be maintained by the Divisional officer and where necessary by Range Forest officers.

(iii) Any advances made by Sub-Divisional officers and subordinates under the orders of the Divisional Officer will be incorporated in the usual course in the Divisional account, and thus in the Divisional ledger.

(iv) All disbursers' offices should be inspected by Divisional officers at least once a year, and the fact mentioned in the annual report.

124. (i) If a recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount recovered will be entered under the head "Recoveries of Service Payments" on the debtor side of the Daily cash book and will not be paid into the treasury as revenue but retained as part of the Divisional cash balance. It will be entered in Form No. 35 forwarded to the Accountant General and the Conservator as a *minus* entry in red ink under the sub-head to which the amount was originally charged, and the net total of Form No. 35, after deducting the recovery, will be entered on the creditor side of the monthly cash account forwarded to the Accountant General.

(ii) If a recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V-b Refunds", and paid into the treasury accordingly.

(iii) Excess charges on account of pay should usually be recovered by deduction from the pay bill next disbursed after the receipt of the Objection Statement from the Accountant General. If the recovery is effected in the same year in which the overcharge is incurred, the net amount only of the bill will be charged in account and the amount deducted noted in the "Remarks" column of the Classified Abstract of Expenditure-(Form-No. 35).

(iv) Clothing receipts are treated in the manner shown in Appendix XIII.

125. All items of revenue must be fully detailed; Details of all items the forest from which the revenue is of revenue. realised, the person who pays it, and the article and quantities removed, should, whenever possible, be stated.

126. When revenue on account of timber or other Revenue received in forest produce is paid in advance, the advance amounts will be at once credited to the appropriate sub-heads in the cash book.

NOTE 1.—Earnest money deposits tendered by contractors or purchasers of forest produce are credited in the treasury to Revenue deposits and not to Forest remittances. No previous authority of a Forest officer to receive this money is necessary, but the depositor must state the name of the Forest officer in whose favour he makes the deposit. These deposits may be received at the Sub-Treasury or the Huzur Treasury.

NOTE 2.—Refunds of earnest money deposited by contractors will be made from the treasury under the authority of an order endorsed by the Forest officer upon the receipt. No part re-payment of earnest money can ever be made.

NOTE 3.—Deposits received by Forest officers from purchasers or contractors as security for the due fulfilment of contract terms or for other purposes are remitted to the treasury as "Forest Remittances" and treated in the Forest Accounts like Revenue Deposits under the rules in Chapters 15 and 20 of the Civil Account Code. Chalans accompanying the remittances on account of security deposits should clearly show the purpose as "Forest Remittances on account of security deposits for Forest contracts" to enable the Treasury Officer to distinguish them from earnest money deposits creditable to Revenue deposits.

NOTE 4.—Any sums received by the Forest Department on account of "Land Revenue" or "Provincial Rates" are credited in the Forest Accounts to "Deposits" and remitted to the Collector by a cheque at convenient intervals (i.e., not less often than once a month). When this cheque is received at the treasury it will be paid by transfer credit to the Revenue heads concerned.

127. No money other than that drawn ~~against~~ letters of credit shall be expended; but if funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash, or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

Only money drawn against letters of credit may be expended. Remittances of revenue required for local expenditure how adjusted.

128. (i) All payments must be supported by vouchers
 Vouchers. in the following forms :—

Pay of permanent or temporary establishment ..	..	Forms Nos. 26 and 27.
Travelling allowance bill ..	..	Forms Nos. 29 and 29-A.
Cash remittance to treasuries ..	..	Treasury chalan or advice list.
Revenue derived from supplies to Public Departments ..	..	Form No. 30.
Daily labour forms ..	..	Form No. 31.
All other payments ..	..	Forms Nos. 32 to 32-D or Post Office receipt with inland money order acknowledgment.

(ii) All vouchers for payments, including advances, except treasury chalans or advice lists and acknowledgments of transfers to other departments, must bear the dates of payment, and they must be passed for payment, in words as well as in figures, by the Divisional officer, who thereby assumes the responsibility for the charge.

(iii) Disbursement certificates are required in all vouchers.

(iv) When an officer who does not belong to the Forest Department is in charge of a Divisional Forest office he should sign the contingent bills of the office once only. A second signature on every contingent bill, as counter-signing officer is not necessary in such a case.

(v) In the case of illiterate payees clear impressions of the left thumb should be invariably taken on vouchers and the disbursing officer should certify that each was taken before him. Impressions should be taken in the manner laid down in Appendix XXIII.

(vi) Receipts for all sums exceeding Rs. 20, except those exempted, must be stamped (*vide* articles 7 and 8 of the Civil Account Code). Heads of offices should carefully supervise the cancelling of stamps in their offices.

129. The salary bills of gazetted officers (Form No. 26) duly receipted with stamps attached, when necessary, will accompany the accounts as vouchers, copies being kept in the Divisional office.

130. (i) The establishment bills of the permanent staff, in English, will be prepared in Form No. 27, and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of persons serving at a distance are obtained on separate abstracts, the Divisional office will record a note, in the signature or "Remarks" column of the Divisional bill, referring to these abstracts which will be filed with the bill.

(ii) In the establishment bills complete lists of the sanctioned scale of establishment will be entered on the first day of each month; but only salaries actually paid up to the last day of the month, and for which the payees' receipts have been received in the Divisional office, will be charged in the cash book. Salaries remaining unpaid will merely be entered in columns 5 and 6, and left out of the total for each range or forest unit to be posted in column 8.

131. The general rule regarding the preparation of salary, establishment and travelling allowance bills will apply to the Forest Department with this difference that the Divisional Forest officers will also discharge the functions the Treasury officer discharges in the case of other bills as the Divisional Forest officer himself pays the bills of the Forest Department. The following rules are peculiar to the Forest Department:—

(a) If any non-gazetted officer is allowed leave of any kind, or is placed under suspension, or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, the number and date of the officer's order making the change should be entered in the "Remarks" column of

the establishment bill (Form No. 27), against the name of the employee to whom the order relates, or a return of changes should be furnished monthly containing the above information.

- (b) All changes in the personnel of establishments, and the grant of all leave to subordinate employees, sanctioned by Conservators should be intimated to the Accountant General by them in Forms Nos. 39 and 40. In the case of Divisional officers these intimations must be sent to the Conservators who will incorporate them in their forms to be rendered to the Accountant General.

132. The vouchers for the pay of permanent non-gazetted establishments to accompany the cash accounts, will be abstracts from the establishment bill, signed by the Divisional officer. In these vouchers the names of persons in inferior service need not be given but the number and the several designations of posts in each grade on different rates of pay must always be specified.

133. Arrear salaries will be drawn on supplementary bills. A *separate* bill need not be preferred for the arrears of *each* month but the amount claimed for each month should be entered in a single bill prepared at one time. These bills will show only the arrear items actually cleared during the month. They should be carefully checked, before payment, with the particulars shown in the column "Pay, etc., held over for future payment" in the establishment bill of the month for which the pay is due.

134. (i) Payments of arrears of pay, allowances, or increments are governed by article 5 of the Civil Account Code, Volume 1. The power under clause (c), note 2 of the said article, to authorize the Accountant General to investigate all claims to arrears of pay, etc., has been delegated to Conservators and Deputy Conservators of Forests in charge of circles in Government Resolution No. 901, dated 13th March 1911, Financial Department.

(ii) The Accountant General may not, without first obtaining the sanction of Government, issue an order for the recovery from any officer of pay and allowances erroneously drawn more than six months before the issue of the retrenchment order, unless the payment has been challenged within that period. Government have power to direct the amount to be written off, under article 279-A, Civil Account Code, if they consider that the recipient was not in fault.

(iii) When payments are due by the Forest Department they should be settled promptly without waiting for applications from the persons to whom they are due, and officers whose duty it is to make payments should be given clearly to understand that failure on the part of the payee to apply will not absolve the officer concerned from responsibility for delay in settlement of just claims against the department. (Government Resolution No. 838, dated 5th February 1900, Revenue Department.)

(iv) The Accountant General should send every month to the Controlling Officer concerned a list of all bills received for pre-audit during the month, and the Controlling Officer should take serious notice of each case of undue delay in the preferment of claims. (Government Resolution, Financial Department, No. 1266, dated 1st April 1912.)

135. Separate bills will be prepared for the temporary establishments sanctioned under each budget sub-head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of order sanctioning the establishment will be quoted on each bill.

Separate bills will also be prepared for establishments sanctioned under any budget sub-head for different periods, or if included in one bill, they should be separately shown with the period for which each has been sanctioned noted on the top.

136. No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Accountant General authorizing him to draw it. The Accountant General

Vouchers for pay of temporary establishments.
Authority of the Accountant General required on increase or change in salary of gazetted officers

will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

137. (i) The travelling allowance bills of Conservators will be submitted with the monthly Travelling allowance bills. (Form No. 29.) accounts as vouchers, and may be paid without countersignature. Those of other Forest officers will be countersigned, previous to payment by the Conservator under whom they are serving. The Conservator may delegate to Divisional officers the power of countersigning the travelling allowance bills of members of the executive, protective and office staff serving under them, subject to the proviso that all bills preferred for journeys on transfer from one division to another shall always be submitted to the Conservator for countersignature. (Government Order No. 1304, dated 3rd February 1916.)

(ii) The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case.

138. The vouchers for charges on account of travelling allowances will be the original bills Voucher for charges on account of travelling allowances. countersigned by the Conservator or by the officer duly authorized by the competent authority and receipted by the payees. Copies of all travelling allowance bills will be kept.

139. Salaries and travelling allowances due to officers on their transfer to another circle or division, and paid after their arrival, will be paid from and charged against Salaries and travelling allowances due on transfer. the budget grant of the division to which they have been transferred.

140. All entries in the cash book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury chalan or advice list form. The name of the treasury and the treasury number and date of each chalan or advice list will invariably be entered in the cash book in the column of "Particulars"; and when revenue is remitted to a sub-treasury or tahsil, the name of the

district treasury to which it is subordinate must also be given.

141. (i) Every chalan or advice list will be examined and initialled by the Divisional officer who must satisfy himself that it bears the Accountant's and the Treasurer's signatures, and if the sum acknowledged is Rs. 500 or more, the Treasury officer's signature also. Chalans for sums paid by cheques against ~~letters of credit~~ in favour of the Treasury officer will not be signed by the Treasurer; the second signature on such chalans for sums under Rs. 500 will be that of the person who may have been nominated to that duty by the District officer.

(ii) The following particulars will be given in English on the back of each vernacular chalan or advice list:—

- (1) Name of sub-treasury or tahsil.
- (2) Amount acknowledged.
- (3) Number and date of Treasury officer's receipt.
- (4) By what Forest officer remitted.

142. The remittance of revenue to treasuries, and also of advances to disbursers may be effected by postal money-orders, whenever necessary. (Government Resolution No. 8374 of 28th October 1895, Judicial Department.) In such cases an advice list from the Treasury officer of moneys received will replace the treasury chalan referred to in articles 128, 140, and 141; and a post office receipt, with inland money-order acknowledgment, will suffice as a payment voucher under article 128.

143. In preparing vouchers the instructions in clauses (a), (b), (c), (d), (f), (g), (h), (i) and (j) under article 9 of the Civil Account Code should be carefully borne in mind.

144. (i) Revenue derived from sales to Public Departments will be adjusted by book-transfer. A statement (Form No. 30) in triplicate will be sent to the officer to whom the produce has been supplied; he will sign and return the original, which will then be used as a voucher (*vide* article 128).

(ii) A similar procedure will be followed in the case of payments to other departments. Bills or price-invoices received from a supplying Department should be at once adjusted in the cash book by credit to the department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned.

NOTE.—The cost of printing work done at Government Presses for the Forest Department will not be charged to that department.

(iii) The departmental number and date of each bill or invoice for supplies received from another department, and the date of acceptance of each bill for timber, etc., supplied to another department, will invariably be quoted in the entries in the divisional cash accounts.

(iv) Rules regarding inter-departmental transfers are given in Appendix XXII.

145. For works executed by labourers on daily pay, a muster roll (Form No. 31-A) must be kept, showing the names of the labourers, the number of days they have worked, rate of pay and the amount due to each. An abstract submitted in Form No. 31 will be the voucher which should be prepared in the Divisional office. The instructions about keeping muster rolls given in Appendix XXIII should be strictly followed.

146. Vouchers for all other payments will be in Forms Nos. 32 and 32 A to D; but the Accountant General may prescribe such other forms of voucher as he may consider necessary for special cases.

147. All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object, and no inter-divisional adjustments are allowed. When revenue is collected or expenditure incurred in one division on account of another, a note should be made outside the accounts if the information is required for departmental purposes.

This article applies only to transactions between divisions in the same circle of a province. In the case of

transactions between divisions in different circles of the same province, adjustment should be made to enable the results of the working of forests in each circle to be accurately ascertained.

Note.—Inter-divisional adjustments are allowed in the case of advances of pay, travelling allowances, etc., made to officers on transfer from one division to another under article 106 (iii).

148. (i) Officers in charge of divisions will send to the Conservator's office, so as to reach him by the 1st day of the last month in each quarter, applications (Form No. 20) for the letters-of-credit required by them during the ensuing quarter.

(ii) The Conservator will frame from them an application (Form No. 21) for the requirements of the circle, and submit it to the Accountant General. Advice of the letters-of-credit should reach the officers for whose use they are intended before the commencement of the new quarter. Subsequent transfers of credits from one treasury to another can be made only on applications through the Conservator of Forests.

(iii) Letters-of-credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury officers concerned.

(iv) All letters-of-credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury officer against the letter-of-credit of the official year in which the cheques are drawn. If presented for payment after the 30th of April, their amount will be taken against the letter-of-credit of the year succeeding that in which they are drawn.

149. (i) Officers who are furnished with letters-of-credit may make payments either in cash by cheque or credit notes, or by cheque. Cheques should be used as much as possible for large payments and only for *bonâ fide* local demands against the Government and not for the transfer of funds from one division to another. Those officers who have transactions with more

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than one district treasury will keep a separate cheque book for each. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30, and similarly "under eight hundred rupees" will mean that it is less than Rs. 800 but not less than Rs. 700. Officers drawing cheques are responsible for scrutinizing them before issue. (Government Order, Revenue Department, No. 10474 of 7th October 1919.)

(ii) Value of service postage stamps should be paid, instead of in cash, by means of cheques drawn in favour of the Divisional Forest Officer or other disbursing officer, the endorsement to be written by that officer under Article 117 in this case being "Received payment by value of service postage labels." (Government Order, Financial Department, No. 478, dated 11th February 1918.)

(iii) Payment of railway freights of Rs. 10 and over should always be made by the credit note system. Railway freights below Rs. 10 in each case should be paid in cash to obviate book adjustments for trifling amounts. (Government Order, Financial Department, No. 2289 dated 14th June 1918.)

150. Cheque books bearing printed serial numbers will be supplied by the Accountant General to Divisional officers in such forms and under such rules as that officer may from time to time prescribe. All cheque books must be kept under lock and key. Before bringing a new cheque book into use, the Divisional officer will advise the Treasury officer of its number and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than Rs. 10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the Treasury officer. The date of a lapsed cheque may on no account be altered by the drawing officer, but, when necessary, a fresh cheque should be issued, the lapsed cheque being cancelled and treated

as directed in article 153. The counterfoils of cheques may be destroyed three years after the issue of the latter.

151. Funds may, if required, be obtained by ~~Cheques drawn on sub-treasuries or tahsils or tahsils subordinate to the district treasuries on which they hold letters-of-credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest officer will, in such cases, advise the District Treasury officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the Sub-Treasury officer, through the District Treasury officer, the number of the cheque book to be used.~~

152. The amounts of cheques drawn will be entered in ~~the cash book at once, and the expenditure for which the cheques are drawn will be charged under appropriate heads of service or account.~~

153. In the case of a cheque being cancelled, the ~~amount will be charged on the creditor side as a "cancelled cheque," and the cancelled cheque will be forwarded with the cash account as a voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, and it is intended that the cancellation of the cheque shall be a reversal of that payment, the amount of that cheque will be treated as a cash recovery of a service payment and entered in the accounts in the manner prescribed in article 124, the amount of the cancelled cheque being entered on the creditor side of the cash book. But if a fresh cheque be immediately issued in lieu of the cancelled cheque, the amount of the latter will be entered as above on the creditor side of the cash book as a cancelled cheque, and the fresh cheque will be shown on the debtor side of the cash book, the number and date of the cheque in lieu of which it is drawn being quoted in the entry. There will be no fresh charge against the head of service originally debited.~~

154. (i) When a cheque is reported to have been lost ~~before being cashed, the fact should be reported at once to the Treasury~~

Lost cheques.

officer drawn upon. A certificate in the form given below should accompany the report, for signature by the Treasury officer :—

“~~Certified that cheque~~ No. , dated , for Rs. , reported by the Divisional Forest officer of to have been drawn by him on this treasury in the favour of has not been paid and will not be paid if presented hereafter.”

Dated the

Treasury Officer.

(ii) A lost cheque will be treated in the accounts in all respects like a cancelled cheque, the treasury certificate being forwarded as voucher in support of the entry of cancellation on the creditor side of the cash account.

155. ~~An account current with each treasury (Form No. 22) will be kept in a book by all officers holding letters-of-credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly and signed. In this way it will always be seen how the balance of each letter-of-credit stands at any time, and mistakes in overdrawing money will be avoided.~~

156. A monthly register will ~~be~~^{be} kept of cheques drawn from all treasuries ~~on which the officer holds letters of credit~~^{on which the officer holds letters of credit} (Form No. 23), a copy of which will be submitted on the last day of each month to the Accountant General.

157. (i) Advances to contractors should only be given in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cash book under “Forest Advances,” and will be supported by the payee’s receipt on voucher Form No. 32.

(ii) All entries of advances on both sides of the cash book must be made in red ink.

(iii) It must be clearly understood that officers who advance Government money ~~without proper security~~ do so at their own risk; and unless they can furnish perfectly satisfactory reasons for their action they will be held personally responsible. (Government Resolution, Revenue Department, No. 167, dated 11th January 1879.)

158. ‡ The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

159. When an advance is recovered (wholly or partially) from a contractor, either by work done or in cash, the amount recovered will be credited in the cash book under "Forest Advances," and the numbers and dates of the items in which the advances so recovered were originally charged will be quoted in the entry on the debtor side. If the recovery is the value of work done, such value will be charged *per contra* to the appropriate budget sub-head in the cash book, and the charge will be supported by a voucher (see article 146) detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger account.

160. Advances to disbursers will, as regards accounts, be treated in the manner laid down for advances made to contractors.

161. (i) A bound ledger book (Form No. 33) will be kept for all accounts with contractors and disbursers in the Divisional and where necessary in the Range offices. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

(ii) The ledger account is a running account with each contractor and disbursers, from which the amount due by or to him can always be easily ascertained.

(iii) Articles 162 to 166 regarding ledger accounts of Divisional Offices apply *mutatis mutandis* to similar accounts of Range offices.

162.— Only one account is opened with each disburser.
~~In the case of a contractor a fresh~~

(To be cut and pasted.)

No. 119.

Page 70.—Article 159 :—Number the present article as paragraph (i) of article 159. In line 4 for “Forest Advances” read “Work Advances”. Add the following new paragraphs :—

“(ii) Work advances which prove irrecoverable and are written off under article 107 (i) are credited in the cash book to ‘Work Advances’ and debited to the work for which the advance was originally granted, under the appropriate budget head of expenditure.

(iii) In the cash account (Form No. 25) the recoveries on account of ‘Work Advances’ will not appear on the debtor side but will be deducted from the total payments during the month on account of such advances and the net payments will be shown on the creditor side. If the recoveries exceed the payments in any month the net excess will appear as a *minus* entry on the creditor side. The total payments and recoveries of the month as per Form No. 34 for Work Advances should be mentioned in the column ‘Particulars’ on the creditor side to show how the net amount is arrived at.”

Substitute the following for article 160 :—

“160. Advances to disbursers and recoveries thereof will be adjusted in the cash book under the head ‘Forest Advances’ in the manner laid down in articles 157 and 159 (i) for ‘Work Advances’ and their recoveries. In the cash account (Form No. 25) however the total recoveries on account of ‘Forest Advances’ will appear on the debtor side and the total payments on the creditor side, unlike ‘Work Advances’.”

(G. M., R. D., No. 1633-D-24, dated 11-5-1926.)

such are rendered, will be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance.

167. Divisional officers will render the following accounts to the Accountant General. ~~They should be despatched as a rule on or before the 5th of the following month, and only for special reasons should despatch be delayed later than the 8th of each month. If despatched on a later date, an explanation of the cause of delay must invariably be forwarded on the 8th to the Accountant General.~~ The accounts for February and November should be despatched punctually on the last day of each of those months.

- (1) A monthly cash account (in Form No. 25) showing in lump sums for the month—(a) all items of revenue and expenditure which have been entered in detail and credited or debited to budget sub-heads in the Divisional officer's cash book, or in the accounts of the disbursers subordinate to him; (b) all cheques drawn; (c) all revenue remitted to treasuries; (d) all recoveries from and advances made to contractors and disbursers for which a separate return (Form No. 34) is submitted; all other items of receipt or charge being entered in detail. In addition to the certificate required by article 114 (iii), the Divisional officer must ~~sign a~~ certificate at the foot of the cash account to the effect ~~that~~, with the exception of items on account of cash recoveries of service payments duly noted in the cash book but not shown in the cash account, the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned. When the Divisional officer signs the cash account while on tour and cannot give in it the required certificate, this should be furnished separately as soon as he returns to headquarters.

No. 121.

Page 72.—Article 167 :—Substitute the following for the portion from clause (1) (d) to the end of the page :—

“(d) All recoveries from and advances made to disbursers under ‘Forest Advances’ and the net transaction on account of ‘Work Advances’ according to Form No. 34 ; all other items of receipt or charge being entered in detail. In addition to the certificate required by article 114 (iv), the Divisional Officer must sign a certificate at the foot of the cash account to the effect that, with the exception of items on account of cash recoveries of service payments duly noted in the cash book but not shown in the cash account and the transactions on account of ‘Work Advances’ which are shown net in the cash account, the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned. When the Divisional Officer signs the cash account while on tour and cannot give in it the required certificate, this should be furnished separately, as soon as he returns to head-quarters.”

(G. M., R. D., No. 1633-D-24, dated 11-5-1926.)

Page 73.—After article 167 insert the following new article :—

167A. When the Divisional Forest Officer is on tour and is not able to sign and submit the accounts so as to reach the Accountant General's office by the 8th, they will be despatched over the signature of the Divisional Officer's head clerk, if delay can be saved thereby ; but the vouchers to accompany the accounts will invariably be signed by the Divisional Officer himself as required by article 128 (ii) and despatched with the accounts or as soon after their submission as possible. The certificates required by articles 114 (iv) and 167 in the cash account and classified abstract of revenue and expenditure will in this case be omitted ; and in their place the Divisional Officer will subsequently (after examining the account books and other papers) send to the Accountant General a certificate of responsibility in the following form :—

' After due examination of the accounts, books and other necessary papers for the month of _____ the accounts of which were despatched over the signature of my Head Clerk during my absence from headquarters, I accept responsibility for the same.

' I certify that the cash balance in my hands on amounted by actual count to Rs.

as shown in the cash account and that I am personally responsible that the said balance was actually in my custody.

' I certify that with the exception of items on account of cash recoveries of service payments duly noted in the cash book but not in the cash account, the lump sums shown in the cash account agree with the details in the cash book and also with other subsidiary returns concerned.

' I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in Form No. 35 (with the exception of the undermentioned items for the recovery and adjustment of which orders have been issued) could not, with due regard to the interests of the Government service, be avoided. I have satisfied myself that the charges entered in that Form have been really paid. Vouchers for all sums above Rs. 25 in amount, and all sums paid for refunds, salaries and travelling allowances of both permanent and temporary establishments, and on account of advances, and for

all items adjusted by book transfer with other departments, have been submitted to the Accountant General. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again.

Items disallowed.

<i>Item No.</i>	<i>Voucher No.</i>	<i>Sub-head.</i>	<i>Amount.</i>
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Divisional Forest Officer."

(G. R., R. D., No. 3435, dated 3rd May 1922.)

[No. 88, Aug. 1922.]

The following documents will be submitted with the monthly cash account:—

- (a) Classified abstract of revenue and expenditure (Form No. 35), in which the items will be classified in accordance with the prescribed budget sub-heads, in such detail as may be required by the Accountant General.

A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional officer :—

“I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. Vouchers for all sums above Rs. 25 in amount, and all sums paid for refunds, salaries and travelling allowances of both permanent and temporary establishments, advances, and for all items adjusted by book transfer with other departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again.”

- (b) All the vouchers referred to in the certificate under clause (a).
- (c) Vouchers for each item of payment (including treasury receipts for revenue paid in) entered in the monthly cash account (Form No. 25).

- (2) Monthly schedule of remittances of revenue to treasuries (Form No. 36) with the consolidated treasury receipts. The entries in this statement should show each item of remittance separately.

168. On the same day on which the accounts are sent to the Accountant General, the monthly Forms to be rendered to the Conservator. abstract of contractors' and disbursers' ledger (Form No. 34), with vouchers, will be submitted, in original, by Divisional officers to the Conservator, ~~who will after making therefrom such notes for information and guidance as might appear to him desirable or necessary, forward it, within ten days of its receipt, to the Accountant General.~~ At the same time Classified Abstracts of Revenue and Expenditure (Form No. 35) will be submitted to the Conservator by Divisional officers, the items in these classified abstracts being entered in such detail as the Conservator may direct, together with the monthly returns and accounts of timber and other forest produce (Forms Nos. 9, 10 and 11A).

169. (i) Subordinates are supplied with funds by Accounts of Rangers advances given by the Divisional Forest and other disbursers. officers.

Officers who do not submit their accounts direct to the Accountant General will close their cash books on the 25th day of each month (except March the cash books for which will be closed on the 31st), or on such earlier date as may be necessary, in order to ensure a copy in Form No. 25A or 25B, with the original vouchers and such other accounts as may be prescribed, reaching the officer in charge of the Division in which they are serving or in which their accounts are compiled by the last day of the month. If they do not reach the Divisional officer in time to be incorporated in the accounts of the month to which they refer, they will be shown in the following month. As the divisional accounts for February and November should be submitted on the last day of the month the accounts of subordinate disbursing officers may be closed earlier than usual. In the case of the accounts of March in each year, the Divisional officer should keep open his accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year. The Divisional officer must satisfy himself that the above accounts have been truly and accurately incorporated. The procedure regarding the submission of accounts by Rangers and other disbursers is detailed in Appendix XXIII.

(ii) All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the Divisional officer, when they are forwarded for audit in support of charges entered in the Divisional monthly accounts.

170. A statement (Form No. 38) showing the monthly revenue and expenditure under each budget head and sub-head for each working circle or working unit shall be kept in a book in the Divisional office.

171. In addition to the ordinary cash account for March, a supplementary cash account for that month, comprising the adjustment of revenue paid into the treasury before the 1st April, but omitted from the cash accounts for March and previous months for want of information or other cause, is also required.

During the month of April the officers subordinate to the Divisional Forest officer will maintain two cash books, one for the current receipts and *all* expenditure of that month and the other for the revenue of the official year which has just closed. The latter will be termed the Supplementary Cash Book for March and will be most strictly confined to—

- (1) debits to "Cash Remittances to Treasuries" vouched by chalans dated 31st March or earlier;
- (2) credits for revenue.

Being composed entirely of book adjustments, this Supplementary Cash Book will have no "balance"; it will be closed on the same dates as the Cash Book for April and be sent with it to the Divisional Forest officer.

The above instructions refer chiefly to the accounts of Range and Round officers. In Divisional offices the accounts for April should be pushed forward and rendered on the due date (care being taken that they contain no item which ought to go into the Supplementary Accounts for March) and the Supplementary Accounts may then be taken in hand.

In these accounts any item of expenditure of the previous year which can be taken in reduction of the heads

Work Advances and Forest Advances.

"Advances to Contractors and Disbursers," may be adjusted and this should be done as far as possible so as to bring down the "Advances" to as low a figure as possible and show against the grant of the year just closed all expenditure, *actually incurred before 1st April*, which is susceptible of adjustment by credit to advances. The Supplementary Account for March should be rendered not later than 20th May and should be strictly confined to—

- | | |
|----------------------------|---------------------------|
| (1) debits to Forest | } These should equal each |
| Cash Remittances |  | other. |
| (2) credits to Revenue | } Ditto. |
| (3) debits to Expenditure. | |
| (4) credits to Advances. | |

The Supplementary Cash Account, which will have no opening or closing cash balance, should be accompanied by the usual vouchers and summaries of revenue and expenditure and the usual Form 34, which latter should open with the closing balances of March.

Form 34 for April cannot of course be submitted until the supplementary accounts for March have been rendered and the closing balances for March ascertained; but it should be sent not later than 25th May.

PART III.—DUTIES OF CONSERVATORS.

172. (i) The duties of the Conservator with regard to the forest accounts are to exercise a strict control over the export and sale of timber and other forest produce, the revenue, and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.

(ii) The Conservator is specially required to control the adjustment of advances and outstandings on account of revenue.

(iii) Under the authority of the Local Government, the Conservator may, during his absence from headquarters, delegate all or a portion of his duties with regard to the control of the accounts to the gazetted officer in charge of his office.

No. 122.

Page 77.—For article 175 (b) substitute the following :—

“(b) The monthly abstracts of contractors’ and disbursers’ ledger will be examined with a view to seeing that the advances are duly authorised and covered by proper security, are not in excess of the requirements of the works concerned,

are otherwise in accordance with the rules in Appendix XXXI and are promptly recovered ; and that interest due is being properly charged and recovered. The abstracts for the last month in the financial year, referred to in article 166, will, after scrutiny, be forwarded, within 10 days of their receipt, to the Accountant General. The abstracts for other months will be retained in the Conservator’s office.”

(iv) All letters which issue from the Conservator's office sanctioning expenditure or appointments must be signed by the Conservator himself, or by the gazetted officer in charge of his office, but not by the head clerk or other office employee.

173. (i) Each Divisional Forest office will be inspected by the Conservator and each Range and Round office by the Divisional officer atleast once a year; such inspection should extend to records, returns, the inspection reports under article 123 (iv), and the other matters enumerated in the Form (Appendix XXIV). The portion of each inspection report shown as "III Cash Accounts" should be submitted to the Accountant General by the Conservator. (Government Resolution, Revenue Department, No. 2193, dated 3rd April 1902.) A paragraph should be embodied in the Annual Administration Report of each Circle showing the number and the condition of the offices inspected by the Conservator during the year. (Government Resolution, Revenue Department, No. 888, dated 9th February 1901.)

(ii) The Chief Conservator will inspect Conservator's offices and receive and deal with inspection reports of Divisional offices. (Government Order, Revenue Department, No. 5542, dated 31st May 1919.)

174. On the budget estimates being finally sanctioned by Government, the Conservator will intimate to Divisional officers the amount available under each sub-head of expenditure.

175. (a) As soon as the Divisional classified abstracts of revenue and expenditure (Form No. 35) are received in the Conservator's office, they will be carefully examined, and the Conservator will notify to the Accountant General, in Form No. 49, any items which he considers open to objection or which are wrongly classified. The Conservator may also address Divisional officers direct regarding any items on which he requires further information.

(b) The disposal of the contractors' and disbursers' ledger by the Conservator is as explained in article 168.

176. The monthly timber returns received from Divisional officers will be scrutinised and the entries compared with the transactions shown in Form No. 35, the opening and closing balances carefully checked, and the Divisional officers addressed regarding any discrepancies which may be noticed. If any produce is entered as received during the month, the expenditure on account of which cannot be charged off in the same month, the reason will be briefly recorded in the "Remarks" column against the entry in question.

PART IV.—AUDIT BY ACCOUNTANT GENERAL.

177. The duties of the Accountant General with regard to Forest accounts are as follows:—

- (a) To issue letters-of-credit on the Conservator's application.
- (b) To audit the monthly accounts submitted by the Divisional officers.
- (c) To regulate the expenditure within the budget grant sanctioned by Government, and the appropriation made by Conservators.

178. (i) Any items objected to, or retrenched by, the Accountant General will be entered in an Objection Statement (Form No. 49), which will be forwarded to the Divisional officer concerned for needful action.* The statement (in original)

* The attention of all Forest officers is specially invited to the following orders of the Government of India in the Financial Department, which are here reprinted for their guidance:—

No. 2958, dated 31st August 1869.

"The Accountant General's objection must prevail absolutely and immediately even to the recovery of erroneous payments, over every authority under that of the Local Government:— and if the Local Government overrules an objection by the Accountant General, even temporarily, he should respectfully request it to report the fact to the Government of India."

No. 3009 S.R., dated 9th July 1898.

From time to time Local Governments and Administrations refer, for the orders of the Government of India, cases in which officers of the Account Department, in pursuance of their duty, raise objections to proceedings or to expenditure as not being within the powers of sanction of the local authorities. To prevent misunderstandings which occasionally arise in the discussion of such matters the Governor General in Council desires that in future such references should invariably be accompanied by a copy of the Account Officer's objection and of any further explanations he may have given in connection with it.

will be returned, within a week after receipt, by the Divisional officer to the Accountant General, through the Conservator, who will note all corrections and alterations in his copy of the Divisional Classified Abstracts of Revenue and Expenditure.

179. After completing the audit of the monthly accounts of one circle, the Accountant General will prepare summaries of revenue and expenditure for each division (Form No. 50) and furnish copies of them to Conservators monthly.

Duties of Accountant General after completing his audit.

CHAPTER V.

OFFICE BUSINESS.

PART I.—GENERAL.

180. Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible and arranged as best calculated to facilitate reference.

Introduction.

181. (i) At the head of official letters both the name and official designation of the writer and the official designation only of the officer to whom the letter is addressed should be given. (Circular, General Department, No. 1619 of 16th March 1906.)

Mode of official correspondence.

(ii) The subject of each letter or report should invariably be stated in the margin in as clear, brief and correct a manner as possible.

(iii) Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added.

(iv) In all official English correspondence vernacular terms such as *Prant* for Assistant Collector in charge of a sub-division and similar words for which English equivalents are available should be avoided. (Circular, General Department, No. 1010 of 13th February 1907.)

(v) All official correspondence should be transmitted with as much regard as practicable to the saving of weight by post.

(vi) Communications regarding leave, pay, transfer, leave allowances, fund subscriptions of Government officers and analogous matters are private and not official, and should not, therefore, be sent at the public expense. (Government Resolution, General Department, No. 3178, dated 23rd April 1914.)

(vii) It frequently happens that, when the opinions of heads of offices and controlling officers are called for on questions relating to proposed legislation and matters of general policy, the reports and opinions of subordinate officers are submitted in original with a few remarks from the controlling officer. Government desire that the substance of the opinions of subordinates be condensed as much as possible in the controlling officer's own report. It is, of course, to be understood that any reports which it may be thought advisable to send on in original to Government may be forwarded with the controlling officer's report.

Government have found it necessary from time to time to call attention to the great desirability of curtailing reports as far as is compatible with clearness and a full representation of necessary points.

Officers addressing Government should invariably do so as concisely as possible and avoid the practice of forwarding long files of correspondence "for orders" without themselves summing up the case and clearly stating the points on which they consider orders of Government to be necessary.

The officer who reports to Government should state the whole facts clearly and not leave them to be ascertained from heterogeneous accompaniments. (Government Circular, General Department, No. 828, dated 14th February 1903.)

182. (i) Unless demi-official letters have been brought on the records of Government and referred to by Government, they should not be noticed in official correspondence. Demi-official correspondence is either used

Government officers should not send applications for leave, etc., at State expense.

Mode of submitting official correspondence to Government.

Demi-official and confidential correspondence.

No. 10.

Page 80, Article 181.—Insert the following after para. (vii) of this article :—

“(viii) The strictest economy in the use of the telegraph should be observed and State telegrams should not be sent except for the purpose of conveying information or requests which are of real urgency. Telegrams which would be booked in the afternoon should be replaced by letters in places where mails leave at night for the office of destination. In this connection the form of ‘Express Letter’ and envelopes superscribed ‘Express Letter’ in big block type, which are printed as Standard forms at the Yeravda Prison Press, should be used.”

(G. O., F. D., No. 5434, dated 4th September 1919.)

to supplement and explain official correspondence in which case the distinction of style indicates a fundamental distinction in the writers' intentions as to its official use, or it is adopted in lieu of official correspondence, to save time, or to secure secrecy, in which case it should be followed by an official communication in due course.

(ii) (a) No demi-official letter or telegram should be quoted in official correspondence without the express sanction both of the sender and the receiver. On no account should it be communicated to Native States or quoted in the issue of orders to subordinate officials.

(b) Demi-official communications or instructions, which are provisionally required for action or record, must be supplemented by official communications containing no reference to the demi-official correspondence.

(c) Demi-official correspondence should be limited to the uses above described. (Government Resolution No. 3078 of 31st August 1891.)

(iii) The following rules should be observed for the treatment of confidential correspondence :—

(a) Confidential papers should not pass in usual course through an office. Only the head of the office and a few trustworthy clerks (whose names are to be noted) should deal with them.

(b) Confidential papers should pass from hand to hand either by personal delivery or be sent in sealed covers.

(c) The entries in the ordinary office registers and diaries should be made from slips furnished by the confidential clerk who deals with the papers, and should be very general, sufficient merely to admit of the paper being traced and referring to a separate register. This separate register should be kept by the confidential clerk, and should be in the same form and as full as the general register kept for ordinary correspondence.

(d) Confidential papers should not be brought on the ordinary proceedings, but should be separately recorded, and kept under the per-

sonal custody of the confidential clerk. If printed, the spare copies and the volumes of proceedings should be treated with the same attention as the originals, and when forwarded for information or use of Government, should be carefully packed under double cover.

- (e) As few copies of confidential papers as possible should be printed and a register should be kept of these showing how each copy has been disposed of.
- (f) When confidential papers are sent out of an office, they should be put into double covers, the inner one marked "Confidential" and superscribed with only the name of the addressee, and the outer one bearing the usual official address.

(Government Resolution, General Department, No. 1001 of 18th March 1882.)

183. A group of documents relating to one subject is called a "case." A group of cases referring to one head or division of work may be collected in a "file".

Definition of "Cases" and "Files."

184. To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket.

No two subjects to be included in one letter or docket.

185. On the top of each case will be kept a title page (Form No. 43), on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary.

Title page of cases. (Form No. 43.)

186. A register of cases will be kept (Forms Nos. 44 and 44A) with a series of numbers separate for each file commencing on the opening of each financial year. These numbers and the name of the file, if any, will be entered on the title page (Form No. 43) referred to in article 185.

Case Register. (Forms Nos. 44 and 44A.)

187. The files may be as various as the requirements of each circle necessitate. They should be fixed as well as the usual cases in each of them. Documents which do not belong to any particular case may be placed in a file designated "Miscellaneous".

188. Government and Account Department general orders and circulars will be filed separately, according to number and date, in a "Circular file". If they are received in duplicate, one copy will be placed with the case to which it relates. If only one copy be available, and it has special reference to any case, a memorandum of its contents will be filed therewith.

189. (i) In each office including the Range office a register of books and Maps. (Form No. 45.) register of books (Form No. 45) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of "Remarks" is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialled by the officer to whose office the books belong.

(ii) Instructions about classification of books are given in Appendix XXV.

(iii) A separate register for maps will be kept in the same form.

190. The head of the clerical staff in every office is responsible for all books and maps in the office. On the 1st of July each year he should take the stock of books and maps and note the result on the registers concerned. (Government Resolution No. 684, dated 30th January 1903.)

191. All accounts, books, maps, records and papers of a Forest office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge. The successor should certify in the register of each of them that it is posted up to date and the contents thereof are forthcoming.

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

192. (i) Registers of receipts and issues of correspondence will be kept in the same book (Form No. 46). One book will be kept for correspondence with the Conservator's office, and another for general correspondence.

(ii) A new series of numbers will be commenced in each register book at the opening of each financial year. Circulars are to be entered in red ink.

193. Vernacular papers may be kept in cases as laid down in article 186 and a register book may be kept up in Form No. 44.

194. All letters will be opened by the Divisional officer himself or by some one duly authorized by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file if any, to which they belong, will be entered on them at the foot of the docket, as well as the number of the case, thus :—

Register No. 329 XIV-10 of 1902-03.
Timber and Fuel.

195. Instructions for filing, sorting and preservation of records have been laid down in Appendix XXVI.

196. (i) At the time of inspection of Divisional offices the register of cases will be gone through, and corrections, if any are necessary, will be made in it, and an approved endorsement will be written at the end of the register and signed by the Conservator who will at the same time authorise the destruction of useless records.

(ii) The Conservator may delegate to Deputy or Extra Deputy Conservators of not less than 10 years' service the power of authorizing the destruction of useless records. (Government Resolution No. 7324, dated 25th July 1907.)*

* Vide note to article 81 on page 8.

197. Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Sub-Divisional Offices and Officers unprovided with clerks.

198. A list of registers, books, etc., required to be maintained in the Divisional Forest office and its different subordinate offices is given in Appendix XXVII.

Registers, etc., to be maintained in Divisional office and its subordinate offices.

PART III.—CONSERVATORS' OFFICES.

199. Registers of receipts and issues of documents (Form No. 46) must be kept as ordered for Divisional officers (article 192). There may be as many register books as will suit the requirements of the office.

Registers of correspondence. (Form No. 46.)

200. The rules regarding registry, sorting, preservation and destruction of correspondence, laid down in articles 192 to 196 apply generally to Conservators' offices except as regards the number and names of files which may vary.

Procedure on receipt of correspondence.

201. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his office, he will send there the original letters received and copies of those written by him. He will keep a camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

Correspondence carried on by the Conservator while on tour.

PART IV.—TRANSFER OF CHARGE.

202. (i) On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress, and all arrangements made in connection with them, as the circumstances of the case admit.

General.

(ii) An officer transferred from one appointment to another should make over the office of which he may be in charge only to the person regularly appointed to his place, unless a special order of Government authorize any other mode of procedure. (Circular No. 627 of 23rd January 1833.)

203. (i) In the case of gazetted officers a transfer report (Form No. 47) will be made out in duplicate and signed by the relieved and relieving officers. The original will be submitted direct to the ~~Private Secretary to His Excellency the Governor~~ and the duplicate to the Accountant General on the day of transfer. (Government Orders, General Department, Nos. 4372, dated 25th June 1918, and 5400, dated 7th 31 August 1918.)

(ii) The relieved officer will report the transfer of charge to the officers in charge of the treasuries on which he holds ~~letters of credit~~, and will, at foot of the report, send a specimen of the relieving officer's usual signature, in order that the treasury officers may satisfy themselves as to the validity of the cheques presented by the relieving officer.

204. The following rules relate to Conservators and Divisional officers. The relieving officer must see that all office books are posted up to date, and, in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all outstanding and liabilities on account of the department, and state that he has done so.

205. (i) The cash book will be closed, and the cash balance will be counted, in the presence of both officers, who will then sign the book.

(ii) A certificate (Form No. 48) will be made out in duplicate and signed by both officers. One copy will be submitted to the immediate superior and the other to the Accountant General with the charge report mentioned in article 203 (i).

206. In the case of a transfer between two Divisional Timber and forest officers, the relieving officer will take over charge of all timber, bamboos, and other forest produce, for which a certificate, in a form similar to that prescribed in article 205 for cash, will be submitted.

207. Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfers between Divisional officers :—

- (1) Demarcated reserves.
- (2) Plantations.
- (3) Timber depôts and revenue stations.
- (4) Buildings, roads and bridges.
- (5) Live-stock.
- (6) Machinery, stores, instruments and tools.
- (7) Books and Maps.
- (8) Office records.
- (9) Office furniture.

208. (i) In the transfer report, the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge.

(ii) Live and dead stock and other articles which may be at headquarters, as well as books and maps, office records, and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

(iii) In the case of property at a distance from headquarters, the registers and other documents in which they are described should be examined.

209. It will rest with the Conservator to prescribe the forms of reports and certificates to be submitted by non-gazetted officers subordinate to Divisional officers in cases of transfer of charge.

CHAPTER VI.

ANNUAL REPORTS AND RETURNS.

210. A brief Annual Report, or statement of progress ^{in each division for the forest year,} ~~in each division for the forest year, extending from 1st July to 30th June,~~ ² will be submitted to the Conservator by Divisional officers, through the Collector of the district, not later than the 15th August, in the form prescribed for Conservator's Annual Report. The report will be accompanied by Forms Nos. 51 to 67 and 69 as detailed in article 212.

211. (i) The Conservators will prepare short reports ^{Conservator's Annual Reports.} for their circles, exhibiting in a concise manner the progress of the work during the year in question, and submit them, not later than the 30th September, to the Chief Conservator. The reports should be typewritten, each sub-section being written on a separate sheet and not one below the other. The several appendices to the report should also be submitted separately. Duplicate copies of the report will, at the same time, be submitted to the Commissioners for review.

The Chief Conservator will compile a report for the Presidency from the circle reports and submit it to Government in print ~~about the beginning of December.~~ The Commissioners' reviews will be forwarded by the ~~end of October~~ to the Chief Conservator who will have them printed at the end of his report before submission to Government in proof. The report, when it has been approved by Government, will be finally printed and copies of it with the Resolution of Government thereon distributed from the Secretariat. A copy of the report with the Resolution of Government will be forwarded to the Government of India in the Department of Revenue and Agriculture so as to be received punctually by the 1st January. Copies will also be forwarded, for information, to the Inspector General of Forests, the Director General of Commercial Intelligence, Calcutta, the Officer in charge of the Forest Map Office, Dehra Dun, and the Honorary Editor of the *Indian Forester*. (Government Resolutions, Revenue Department, Nos. 7177 of 24th July 1909 and 5542 of 31st May 1919.)

Copies of the Report and of any orders that it may call for should be forwarded for information of the Secretary of State for India by the 31st March. (Government Resolution No. 854 of 16th February 1878.)

(ii) The subjects treated of will be arranged as follows:—

[Prescribed maximum limit of report 20 pages in print.]

TABLE OF CONTENTS.

CHAPTER I.—*Constitution of State Forests.*

- Section 1. Alteration in area.
 „ 2. Forest Settlements.
 „ 3. Demarcation.
 „ 4. Forest Surveys.

CHAPTER II.—*Management of State Forests.*

Section 1. Regulation of Management.

Sub-section (a) Preparation and Control of Regular Working Plans.

„ (b) Preliminary Working Plan Reports.

„ (c) Plans of Operations.

Section 2. Communications and Buildings.

Sub-section (a) Roads and Bridges.

„ (b) Buildings.

(c) Miscellaneous Works.

No. 123.

Page 89—

For “Section 4—Sylviculture” and the sub-sections under it substitute the following:—

“Chapter III—*Sylviculture.*

Section 1.—Formation and regeneration of forests.

(i) General progress of areas under regeneration.

(ii) Establishment of reproduction under working plans or schemes (with form 62-A)—

(a) Mainly natural,

(b) Mainly artificial,

(c) Afforestation.

(iii) Plantations and other forms of regeneration not under working plans or schemes (with form 62-B).

(iv) Tending.

(v) General.

Section 2.—Tending of the growing stock.”

For “Section 5—Exploitation” read “Chapter IV—Exploitation”.

(G. Rs., R. D., Nos. 3578, dated 3-1-1922 and 155-A. D., dated 2-7-1924.)

- Sub-section (b) Agency of Exploitation—
 (i) Departmental Agency.
 (ii) Purchasers.
 (iii) Rights and Privileges.
 (iv) Free grants.

Sub-section (c) Outturn and Sources of Forest Produce.

12. V CHAPTER III.—*Financial Results.*
VI CHAPTER IV.—*Research and Experiments.*
VII CHAPTER V.—*Administration.*
VIII CHAPTER VI.—*General.*
IX CHAPTER VII.—*Quinquennial Review.*

APPENDICES.

(iii) In compiling the report the following principles should be strictly followed :—

1. The maximum limit of 20 pages of print should be printed at the heading of the table of contents, and it should not be exceeded unless the writer has previously obtained the permission of the Local Government to exceed it in a particular year.
2. The report should contain only the explanation of really important or suggestive variations in the statistics, and the statement of really noteworthy facts in the history of the year's administration.
3. No mere paraphrasing and reproduction of the statistics should be allowed in the report.
4. All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is in itself important enough to demand mention.
5. The idea that it is necessary to say something should be discarded, and it should be recognised that the briefer a report is the better, provided that it says all that is needed for an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work.
6. The introduction into the text of large numbers of tables of statistics (usually a reproduction in an abridged form of the statistics in the appendices) detracts from the value and interest of a report while it greatly increases the cost of printing it. *The body of the report should be almost entirely in narrative form.* It will occasionally be necessary to introduce tables of comparative statistics into the narrative, but such tables should be brief and simple and their number rigidly restricted.

7. The number of maps or diagrams should be restricted ; they should be placed at the beginning or end of the volume.

8. Tables of statistics should not be printed side-ways on a page unless distinct economy of space thereby results. The foolscap size lends itself easily to the printing of tables with their heading across instead of along the length of the page.

9. Pages of tabular matter should not be printed with the columns left entirely or almost entirely blank.

10. It is seldom necessary to give in full detail and in separate columns, in tables of statistics, the corresponding figures for the preceding year. In most cases it will be found sufficient to give corresponding figures for the totals only, by means of one additional line at the foot of the table.

11. Cross references between the statistical tables and the paragraph discussing them should be given by means of marginal entries on the paragraphs and, if possible, also on the tables themselves.

12. The directions of the Government of India, that reports should be printed in solid pica and extracted matter and appendices* in small pica, should be strictly followed.

13. It is improper to insert criticisms of orders passed by Government in the Annual Forest Administration Reports which should be confined to detailing and explaining the operations of the year and in so far only as they affect these operations should Government Orders be referred to. Government expect Conservators to carry out loyally and without cavil the orders issued to them and the discussion in Administration Reports of the policy of Government orders must be avoided. (Government Resolution, Revenue Department. No. 7232 of 12th September 1892.)

14. Hypothetical figures should be avoided in official reports. (Government Resolution No. 5664 of 5th August 1889.)

15. Care should be taken in the preparation of the reports to avoid discrepancies between the figures given in the body of the reports and those given in the forms appended to them. (Government Resolution No. 7286 of 6th October 1893.)

16. Correct scientific nomenclature of all plants mentioned in botanic economic reports should be employed in the preparation of the Forest Administration Reports. As regards the more generally known trees, plants and products, it will, if the vernacular and not

* "Statistical appendices may be printed in small pica or in any of the smaller kinds of type—bourgeois, brevier, minion or nonpareil, as may be found convenient."

the scientific name is in common use, suffice to give the scientific equivalent once or twice when the product is first alluded to in the report. (Government Resolution No. 6318 of 31st August 1893.)

17. The extracts from Collectors' remarks should come under Chapter VI under the heading "General" in the consolidated report, and the Commissioners' reviews should come at the end of the Report, one after another. The names of the Chief Conservator and Conservators should be printed at the beginning of the report, and the number and date of the Chief Conservator's forwarding letter should be included in the preamble of the Resolution to be passed on the Report. (Government Resolutions Nos. 7177 of 24th July 1909 and 5542 of 31st May 1919.)

•CHAPTER I.

CONSTITUTION OF STATE FORESTS.

1.—ALTERATION IN AREA.

This section should give concisely the areas added or excluded during the year, together with the reasons for additions and exclusions. The following four classes of forests should be dealt with (if existing in the circle):—(i) Reserved, (ii) Protected, (iii) Unclassed or Public Forest Land, and (iv) Leased Forests.

2.—FOREST SETTLEMENTS.

The progress made in Forest Settlements will be recorded, the area finally settled during the year, that under settlement, and the cost and agency employed. An estimate of the area still to be settled should be added, together with suggestions for the future.

3.—DEMARCATION.

The length of boundary demarcated and repaired during the year should be noted, differentiating between external and internal boundaries. The method employed and its cost per mile should be stated, and an estimate made of the work still to be done.

4.—FOREST SURVEYS.

A short report by the Circle Superintendent, Survey of India Department, should, where necessary, be entered here, followed by a brief notice of local surveys if undertaken. The section should close with an estimate of the amount of survey work still outstanding.

The chapter should end with a statement of the total expenditure under the head "Constitution of State Forests."

CHAPTER II.

MANAGEMENT OF STATE FORESTS.

1.—REGULATION OF MANAGEMENT.

(a).—Preparation and Control of Regular Working Plan.

Under "Preparation" should be mentioned the area for which new working-plans were sanctioned during the year, and the area for which working-plans were under compilation. In each case the system of working prescribed or proposed should be recorded; and, in the case of completed plans, the cost per square mile. Under "Control" it should be mentioned whether the prescriptions of existing plans were carried out; important deviations should be explained and the authority therefor stated.

Revisions of working-plans should next be noted, and the sub-section should close with an estimate of the area for which working-plans are still required, and a list of plans which will lapse within the next three years.

(b).—Preliminary Working Plan Reports.

A brief notice of the reports submitted or under compilation should be entered.

(c).—Plans of Operations.

Important deviations from sanctioned plans of operations should be explained, and if there exist areas for which no plans of operations were drawn up, the authority for the omission should be entered.

2.—COMMUNICATIONS AND BUILDINGS.

(a).—Roads and Bridges.

The sub-section includes tramways, slides, and all other forms of export lines.

The information should be sub-divided under the heads of "permanent" and "temporary" works. If the works were of some magnitude details of interest may be given regarding their nature.

(b).—Buildings.

Here again the information given should differentiate between "permanent" and "temporary" works, but no details are required save for permanent buildings of importance. The cost of permanent

CHAPTER II—(continued).

2.—COMMUNICATIONS AND BUILDINGS—concluded.

and temporary roads and bridges and buildings should only be given in totals.

(c).—*Miscellaneous Works.*

A short paragraph may be devoted to a brief description of any miscellaneous works of interest. Otherwise a brief statement of the cost incurred will suffice.

3.—PROTECTION OF FORESTS.

(a).—*General protection.*

This sub-section is of importance, and the total number of forest offences which came under observation during the year should be compared with the average of those which occurred during the past three years. In the same way the offences of the year under the heads (i) "Injury by fire," (ii) "Unauthorized Felling or Removal of Produce," (iii) "Unauthorized grazing" and (iv) "Other offences" should be compared, the reasons for any marked increase or decrease being given. In another paragraph the number of cases compounded and brought into Court should be considered, together with the percentage of convictions obtained. The sub-section should close with remarks as to undetected cases and the nature of the punishments inflicted by the magistracy in important forest cases.

Distinction should be made between misappropriation of (a) timber, (b) firewood and (c) minor forest produce. (Government Resolution No. 7232 of 12th September 1892.)

Information as to the sums realized from cases compounded under section 67 of the Indian Forest Act should be supplied. (Government Resolution No. 8738 of 24th December 1887.)

(b).—*Protection from fire.*

The sub-section should open with a statement of the method employed throughout the circle, and be followed by information as to the area under regular protection, the percentage of success attained, and its cost per square mile. The origin of fires should be considered under the following heads:—

- (i) Those originating in departmental fire conservancy operations.
- (ii) Those crossing outer fire traces.

CHAPTER II—(continued).

3.—PROTECTION OF FORESTS—(concluded).

- (iii) Those due to carelessness or accident by outsiders, or to unknown causes.
- (iv) Those originating from intention or malice.

The extension of operations to hitherto unprotected forests should be noted on.

The figures of areas protected should not represent areas which enjoy natural immunity from fire as they give little indication of the success attained by continued precautions. What is required is the most trustworthy information obtainable which will afford some indication of the extent of valuable forest for which continuous protection is desirable and of the proportion of such forest which has been continuously protected for a term of years. Such areas as are naturally immune should be shown separately and fires in closed areas should be differentiated from the less important and apparently less accurately reported fires in open areas. (Government Resolution No. 3805 of 12th June 1903.)

(c).—*Protection from cattle.*

No. 129.

Pages 95 to 97—

Substitute the following for the portion from "4.—Sylviculture" in line 31 on page 95 to "plantations" in line 17 on page 97:—

"CHAPTER III.

Sylviculture.

1.—*Formation and regeneration of forests.*

This section will deal with areas in P. B. I and areas the treatment in which is equivalent to that given in P. B. I and plantations of all ages not under working plans or schemes so long as they are separate entities. Coppice areas would be treated as under regeneration only so long as any work of refilling blanks is continued in a coupe.

All the above should be charged to A-VIII-e.

2.—*Tending of the growing stock.*

This section will deal with all areas not included under section 1 and will include work under the selection or selection-cum-improvement system or under improvement fellings.

The expenditure should be charged to A-VIII-g."

(G. Rs., R. D., Nos. 3578, dated 3-1-1922 and 155-A. D., dated 2-7-1924.)

CHAPTER II—(continued).

4.—SYLVICULTURE—(continued).

are forthcoming. Head (ii) will include the felling or girdling of inferior species with the view of opening the canopy for aiding natural reproduction if present or inducing it if not present : some idea should be given of the area treated, while the nature of the operations, the effects of similar operations in the past, as well as the cost of the work of the year, should be mentioned. This head will also deal with *cultural operations*, that is, special measures undertaken with a view to promoting, stimulating or assisting natural reproduction which has not yet appeared or become established ; these will include such operations as cutting or burning undergrowth, burning *débris*, breaking up the soil, filling gaps by sowing and planting, etc. These operations will include only subsidiary sowing and planting undertaken in conjunction with and supplementary to natural reproduction and will not extend to artificial reproduction undertaken specially as such [see under sub-section (c) below]. The area dealt with and the cost should be noted.

Information regarding natural reproduction should be fully recorded and the general conditions of the forest as regards reproduction should be clearly and precisely explained. As a rule, reproduction proceeds satisfactorily in forests which are carefully protected from fire and grazing, so that it would only appear necessary to draw attention to the exceptions to the rule and to endeavour to explain the causes of failure with a view to their removal, where possible. These causes may be that seeding does not take place at all, or that the seeds are not fertile or are destroyed by insects and other animals or killed by frost, drought, and other injurious weather influences, or that the ground is too hard for successful germination, or that the seedlings, although produced in numbers, are choked up by rank inferior growth, burnt, grazed down or otherwise destroyed. Similarly, in the event of seedlings coming up in abundance where none were observed before an attempt might be made to explain what are the favourably determining conditions, and what steps, if any, have been taken to develop these conditions. (G. I., R. & A., No. 31-F of 30th September 1889, *vide* Government Resolution No. 8144 of 26th October 1889.)

• (b).—*Tending operations in natural crops.*

This sub-section should deal with operations carried out in the interests of established crops obtained by natural reproduction with or without the aid of cultural operations. These operations will include weedings, cleanings, thinnings, cutting back operations, girdlings and improvement fellings when these are distinct from the main exploitations prescribed. As a general rule the produce removed

CHAPTER II—*continued.*4.—SYLVICULTURE—(*concluded.*)

by these operations will be unsaleable, but the fact that some or all of the produce *may* be saleable, as is sometimes the case in thinnings and in cutting back operations carried out in coupes sold standing to contractors after the purchasers have completed their work, is not to prevent inclusion in this section.

(c).—*Artificial reproduction.*

This should be treated under the heads of (i) Regular plantations, (ii) *Taungya* plantations, and (iii) Other forms of artificial reproduction not included under sub-section (a) above. The expenditure as well as the work on each should be considered separately. This sub-head will include works of tending and upkeep, such as cleanings, thinnings, etc., in artificial crops, in addition to works of formation. Nothing will be included in this sub-section unless it refers to areas which it is intended to maintain permanently as plantations.

S. N. 137

CHAPTER IV

EXPLOITATION.

(a).—SYSTEM OF MANAGEMENT.

(i).—*Major Forest Produce.*

The areas worked under the various methods of exploitation in force should be stated, and any reasons for increase or diminution of the areas operated on explained. The methods should be classified under the headings "Clear fellings by compartments," "Uniform," "Group," "Selection," "Simple Coppice," "Coppice with Standards," "Improvement Fellings" and "Unregulated Fellings."

(ii).—*Minor Forest Produce.*

The system of disposal of minor forest produce should be explained. Grazing permitted for the purpose of producing revenue should be here treated. Efforts made with a view to increase the utilization of minor forest products may be touched on.

The arrangements regarding exploitation and collection of minor forest produce, the results of the year, and the progress made in creating or extending industries which improve the condition of the forest tribes should be noticed fully and summarized and compared by the controlling officers for the information and orders of Government. (Government Resolution No. 9846 of 15th December 1892.)

Full details should be given regarding grazing operations. (Government Resolution No. 7232 of 12th September 1892.)

CHAPTER IV—(concluded). *S. N. 137*~~5. EXPLOITATION—(concluded).~~

(b).—AGENCY OF EXPLOITATION.

(i).—*Departmental Agency.*

The reasons for employing Departmental Agency should be given and the percentage of total outturn extracted by this method. The more important departmental works may be briefly described, including transport by land or water, and depôt arrangements. Major and minor produce should be kept separate for the purposes of this sub-section, and the total value of disposals of the year should be entered.

(ii).—*Purchasers.*

The sub-section includes permit-holders, and a sub-division as regards major and minor produce becomes a necessity. The working of the permit system and the check at revenue and other stations will here be touched on. The total value of the year's sales should be entered.

(iii).—*Rights and Privileges.*

The sub-section should deal with the utilization by right and privilege holders of the produce placed at their disposal, and explain any increase or decline in the demand, as well as the means taken to permit the proper exercise of rights and privileges without damage to the forests. The estimated value of removals should be stated under each of the heads—timber, fuel, bamboos, grass and grazing and other minor produce.*

(iv).—*Free grants.*

Any large grants made during the year to individuals or communities may be mentioned, and the reasons for the grant explained. The estimated total value of the grants, calculated at full rates, should be given under each of the heads mentioned in sub-section (iii).

(c).—*Outturn and sources of Forest Produce.*

This sub-section will summarize by volume, quantity, or value, all outturn, by whatever agency extracted, and should do so by classes of forest (Chapter I—1) and classes of produce (Major and Minor). Remarks should be added giving any interesting information that may be available regarding the outturn of valuable timbers and of the more important minor products; also as to the number of cattle for which grazing has been provided.

This chapter should end with a statement of the total expenditure incurred under management of State forests.

**Vide* Appendix XXVIII for the manner in which this value should be calculated and stated.

CHAPTER ~~IV~~ V (137)

FINANCIAL RESULTS.

A comparison should be made of the income and expenditure of the present and the past year and the average of the five preceding years. An analysis should then be made of the income as derived from major and minor produce, of the expenditure (A) incurred on extension, constitution, improvement and exploitation of the forest property, and of that (B) incurred for administrative, executive and protective charges, giving percentages of the whole in each case, and at the end the percentage of net income. The extent of outstandings and increase or deficit in stock should be taken into consideration.

So far as is possible, revenue and expenditure on account of forests not managed by the Forest Department, but which is credited or debited to "Forests" should be stated separately.

It is important that the receipts under all heads from forest reserves should be clearly distinguished from receipts from other supplementary sources (such as revenue derived from sale of wood grown in ordinary waste land, when credited to the Forest Department), as it is otherwise impossible to estimate the real resources of the reserves themselves. (Government Resolution, Revenue Department, No. 4944 of 8th July 1893.)

CHAPTER ~~VI~~ VI (137)

RESEARCH AND EXPERIMENTS.

This chapter should be devoted to a record of research and of experiments made in the introduction of new species or in the utilization of indigenous growth. A brief but interesting record should here be maintained which may be of great use in extending the scope of economic forestry.

CHAPTER VII (137)

ADMINISTRATION.

This chapter should deal with establishments, services and conduct of officers, casualties, and relations between Revenue and Forest officials. The inspection of offices should be briefly reported on. No detail need be given of the charges held by various officers during the year nor of the number of days occupied on tour.

CHAPTER VIII (137)

GENERAL.

This chapter should deal with any special matter of interest which does not fall under any of the previous heads.

CHAPTER VII. IX (137)

QUINQUENNIAL REVIEW.

This chapter should be added every fifth year commencing with the report for the year 1913-14. It should furnish a retrospect of the events and changes of the past five years and should show, as clearly and concisely as possible, the directions in which the forest policy is tending and the extent to which the general principles of that policy as laid down by the Government of India have been carried out.

The Commissioners should furnish remarks on this chapter in their reviews on the reports. (Government Resolution, Revenue Department, No. 2832, dated 20th March 1912.)

APPENDICES.

212. (i) The following returns will accompany the Conservator's annual report :—

Returns to accompany
Conservator's annual re-
port,

Form 51.	Area of Reserved Forest.
„ 51-A	Area of Protected Forest.
„ 51-B.	Area of Forest proper, Reserved or Mixed Fuel and Fodder Reserves under the management of the Forest Department.
„ 51-C	Area of Fodder Reserves and Pasture Lands under the management of the Revenue Department.
„ 51-D	Abstract of Forms Nos. 51, 51-A, 51-B and 51-C.
„ 52.	Progress made in, and expenditure incurred on, forest settlements.
„ 53.	Demarcation and maintenance of boundaries.
„ 54.	Forest areas surveyed and under survey.
„ 55.	Progress made in working-plans.
„ 55-A.	Abstract of Control Books for Working Plans.
„ 56.	Communications and buildings.
„ 57.	Prosecutions for breaches of forest rules.
„ 58.	Area of forest tracts protected from fire.
„ 59.	Causes of forest fires.
„ 60.	Areas open and closed to grazing.
„ 61.	Return of grazing in State forests.
„ 62.	Artificial reproduction.
„ 63.	Annual statement showing the outturn of timber and fuel.
„ 64.	Annual statement showing the outturn of minor forest produce.
„ 65.	Annual account of timber, etc., in depôts and sold locally.

ANNUAL REPORTS AND RETURNS.

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- Form 66. Annual abstract showing the value of timber and produce at sale depôts.
- „ 67. Annual abstract showing the value of live and dead stock.
- „ 68. Annual summary of the revenue and expenditure of the different divisions.
- „ 69. Annual statement of outstandings on account of revenue.
- „ 70. Annual statement of outstandings and liabilities on account of contractors and disbursers.

No additional returns giving in a different form the information

3

No. 130.

Page 100, article 212 (d).—

For "Form 62.—Artificial reproduction" read

"Form 62-A.—Reproduction and afforestation under working plans or schemes.

Form 62-B.—Plantations not under working plans."

(G. Rs., R. D., Nos. 155-A.D., dated 2-7-1924 and 20-10-1924.)

full rupee, square mile, acre, or cubic foot, as the case may be; if one-half or less, they will be omitted.

In preparing the prescribed returns appended to annual reports showing the progress of forest administration, the figures with details for each circle should be brought together into a single table with a grand total for all the circles, instead of separate series of statements for each circle.

213. Forms Nos. 51, 51-A, 51-B, 51-C and 51-D (Area of Reserved, Protected and other forests).—Remarks regarding Forms Nos. 51 to 67.

In Form No. 51 should be shown all forest which has been constituted Reserved Forest under the Act; in Form No. 51-A all Protected Forests so constituted; in Form No. 51-B out of the totals of the areas shown in Forms Nos. 51 and 51-A, the areas of forest proper and fuel and fodder reserves (both reserved and protected)

which are in charge of the Forest Department; in Form No. 51-C the areas, both reserved and protected, which are in charge of the Revenue Department as fodder reserves and pastures; and in Form No. 51-D an abstract showing the total forest area of all kinds in each Division and Circle. (Government Resolution No. 4643 of 18th June 1904.)

As these forms are often referred to for the purpose of ascertaining the area of a particular forest, they may be prepared in detail every fifth year.* During intervening years only those individual forests should be entered separately in which alterations in area have taken place during the year. For the rest it will be sufficient to give totals for Divisions, Circles and the Presidency. Where such alterations are caused by the mere rectification of previous area figures, it will be convenient to note the fact in the remarks column. The form prepared in this manner should not occupy more than two pages for the largest circle.

Form No. 52 (Progress made in, and expenditure incurred on, forest settlements).—As regards areas already settled at the commencement of the year under report, it will suffice if they are shown in columns 1 and 3 in totals for divisions only; the detailed information required by columns 4 to 15 being given only for those tracts in which settlement operations had been in progress during the year.

Form No. 53 (Record of demarcation and maintenance of boundaries).—As indicated by the heading of column 1, the information given in this form should be confined to totals for each division, with a grand total for the circle. The entries in column 5 should equal the total of those in columns 2, 3 and 4; while the eighth column should be the total of columns 5, 6 and 7. Column 6 is not intended to include any boundaries which do not require demarcation, as they will be shown in column 7. Where surveys have not been completed, the entries in columns 6 and 7 must be estimated.

Form No. 54 (Forest areas surveyed and under survey).—This form should be restricted to a record of surveys made by the Survey of India Department. The totals of columns 2, 3, 4, 5, 8, 9, 10 and 11 should show the work done up

* All forest statements or forms which are required in detail every fifth year should be so prepared for the years 1908-09, 1913-14, and so on.

to date and this total added to column 15 should equal the total forest area shown in column 16. Boundary surveys should not be taken into account in calculating the figures to be entered in column 15. When a tract which has already been shown as surveyed is resurveyed in a more elaborate manner, the area entered for the year under the head of the superior survey should be deducted from the area for previous years shown under the head of the inferior survey, the alteration being explained in the column of remarks.

Form No. 55 (Progress made in working-plans).—This form is required in divisional abstract only for each class of forests separately:

Form No. 55-A (Abstract of Control Books for Working Plans).—Totals for each plan are only required. Brief reasons for any arrears or work in advance should be given. (Government Order No. 9358 dated 28th September 1916.)

Form No. 56 (Communications and buildings).—A divisional abstract is all that is required; and this abstract should give the necessary particulars in five lines for each division, including the total, thus:—

<i>Buildings</i> (columns 2 and 9).	<i>Roads</i> (columns 4 and 11).
(a) Headquarter houses.	(a) Cart-roads.
(b) Rest-houses.	(b) Bridle-paths.
(c) Houses for subordinate establishments.	(c) Others.
(d) Others.	
Total	Total

Only the total expenditure incurred on "Other works" need be entered in columns 7 and 14.

Form No. 57 (Register of breaches of forest rules).—This form should be prepared in divisional abstract with three lines and a total for each division.

Form No. 58 (Area of forests protected from fire).—Information should be given for each range only, with totals for divisions and circles.

Form No. 59 (Causes of forest fires).—A divisional abstract is all that is required.

Form No. 60 (Area closed and open to grazing).—This form should be filled in by divisions only for each class of forests separately.

Form No. 61 (Return of grazing in State forests).—Information should be shown separately for each class of forests.

Form No. 62 (Artificial reproduction).—The information should be given under the following heads :—

- (1) Regular plantations,
- (2) Taungyas,
- (3) Cultural operations, *Other forms of artificial reproduction* S. N^o

in divisional totals only, with a grand total for the circle. These heads should be shown in column 2.

The sum total of the column "Charges" will comprise the expenditure under A VIIIe and such portions of the expenditure under other sub-heads of VIII in Form No. 68 as should be debited against "Sowing and Planting."

Forms Nos. 63 and 64 (Annual statements showing the outturn of timber and fuel and of minor forest produce).—In Form No. 63 only divisional totals should be given for each class of forests separately. It is not necessary to show separate figures for the several methods of treatment adopted in exploitation, but, if desired, the outturn of the different classes of timber may be given.

In Form No. 64 an abstract for the whole circle, showing the outturn from each class of forests separately but without details for divisions, will suffice.

Revenue derived from each kind of minor produce should be given separately. (Government Resolutions, Revenue Department, Nos. 6881, dated 29th August 1892, and 9846, dated 15th December 1892).

The various descriptions of forest produce should be reduced to the denomination of cubic feet in the cases of timber and fuel, and money in the case of minor forest produce, as otherwise no remarks or comparisons are possible as regards yield of the forests. (Government Resolutions, Revenue Department, Nos. 6731, dated 9th September 1889, and 6059, dated 26th August 1890.)

Form No. 65 (Account of timber and produce cut or collected by Government Agency).—For all purposes of superior control and statistics it will suffice if the opening balances, the receipts and disposals during the year (taking into account all the various sources),* and the closing balances are given in lump sums for each division under the main

No. 131.

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For lines 7 to 17 substitute the following :—

Forms No. 62-A—(Reproduction and afforestation under working plans or schemes) and No. 62-B—(Plantations not under working plans).—These forms show the progress of operations the cost of which is charged to A-VIII-e. For explanations see notes at the bottom of the forms against page 250.

(G. Rs., R. D., Nos. 155-A.D., dated 2-7-1924 and 20-10-1924.)

214. The directions in article 213 apply to the forms which accompany the Conservator's annual report. It rests with the Chief Conservator or Conservator to prescribe the manner and detail in which forms accompanying Divisional officers' reports shall be kept.

Chief Conservator or Conservator to prescribe the manner and detail in which forms accompanying Divisional officers' reports shall be kept.

CLASSIFIED LIST OF FOREST OFFICERS.

215. A half-yearly classified list of Forest Officers should be prepared by the Accountant General in Form No. 42 and in accordance with the instructions contained in the Government of India, Revenue and Agri-

Classified list of Forest officers. (Form No. 42.)

Receipts.	Disposals.
*Received from the forests in depôts and sold locally. Received by conversion in depôts. Received by transfer from sale depôts.	Removed by purchasers from depôts. Sold locally Converted in depôts. Lost or written off as useless. Used by the Departments. Transferred to other sale depôts.

culture Department, Circular No. 15-F, dated 1st June 1909 (*vide* Government Resolution, Revenue Department, No. 5938, dated 19th June 1909). Care should be taken that all abbreviations and symbols denoting the professional training of officers and their qualifications, etc., as well as other necessary particulars are correctly entered. The list should be corrected up to 1st January and 1st July of each year and 5 copies should be sent to the Government of India, Department of Revenue and Agriculture (Forests), 400 copies to the Superintendent, Government Printing, India, Calcutta, and 10 copies to the Local Government in the Revenue Department, punctually on the 1st February and the 1st August in each year.

A list showing the major and minor charges should accompany the above list. (Government Resolution, Revenue Department, No. 7272, dated 18th July 1919.)

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Group.	No.	Page.	Name of Form.	Reference to Manual Article.
Control	1	118	Register of Forests	38 and 40. 46, 47 and 49.
	2	114	Control Books for Working Plans (copple)	
	3	115	Do. do. (High Forest)	
	4	117	Record of works of Reproduction and Improvement.	
Timber Accounts	5	118	Register of Fellings	50 and 52.
	5A	120	Register showing preparation of sleepers	50 and 52.
	6	121	Return showing progress of fellings	50 and 52.
	6A	122	Return showing progress of sleeper operations.	52.
	7	123	Register of Receipts of timber etc., in Depots.	53, 54, 55 and 56.
	8	124	Register of disposals of timber etc., from Depots.	53 and 54.
	9	126	Return of Receipts and Issues of timber in Depots.	54, 57 and 168.
	9A	128	Register showing details of Forest Produce credited in Form No. 9 for which contractors are paid.	57.
	10	129	Register of produce removed by Right Holders.	64 and 168.
	11	130	Register of Outstandings on account of revenue.	62 and 91.
	11A	132	Return of Outstandings on account of revenue.	62 and 168.
Sale Forms	12	133	Register of free-grants of forest produce	63.
	13	134	Bill for timber etc., sold from Depots	60.
	14	135	Receipts for payments on account of timber etc., sold.	60.
	15	137	Permits for Timber	58 and 63.
	15A	139	Permits for firewood and other minor forest produce.	58 and 63.
Stores	15B	140	Form of purchase certificate	58.
	16	141	Register of Stores, Tools and Plant	65.
Budget	17	142	Forest produce seized and disposed of	55 and 67.
	18	143	Budget Estimates	68, 77 to 89.
Credits and Cash	19	148	List of new or unusual items of expenditure	86.
	20	149	Applications for Credits (Divisions)	148.
	20A	150	Applications for funds (Ranges and Rounds).	App. XXIII.
	21	151	Applications for Credits (Circle)	148.
	22	152	Account Current with Treasury	155.
	23	153	Register of Cheques	156.
	24	154	Daily Cash Book	61, 110, 111, 112, 114, 122, 123, 124, 126, 127, 130, 140, 144, 147, 152, 153, 154, 157, 159, 162, 167 and 169.
	25	156	Monthly Cash Account (Division and Circle).	114, 123 and 167.
	25A	161	Monthly Cash Account (Range)	169.
	25B	166	Do. (Round)	169.
26	170	Salary Bill of Gazetted Officers	128 and 129.	
27	172	Salary Bill of Non-Gazetted Officers	128, 130, 131, 132, 133 and 135.	
27A	175	Acquittance Roll of Establishment	130 and 169.	
28	176	Periodical increment certificate	128, 130 to 133 and 135.	

Group.	No.	Page.	Name of Form.	Reference to Manual Articles.
Cash Accounts	29	177	Travelling Allowance Bill of Gazetted Officers.	128, 137 and 38.
	29A	181	Travelling Allowance Bill of Non-Gazetted Officers.	
	30	185	Revenue from sale to Public Departments.	128 and 144.
	31	186	Daily labour voucher	112, 128 and 145.
	31A	188	Muster-roll of daily labourers	112 and 145.
	32	190	Voucher for forest advances recoverable and General Voucher for contingent charges.	112, 128, 145, 157, 159 and 160.
	32A	191	General Voucher for I—Refunds, Divided Heads, Forests.	128 and 146.
	32B	192	Voucher for remuneration paid to village officers for collecting revenue.	128 and 146.
	32C	193	Voucher for repayments of Forest Deposits.	112, 128 and 146.
	32D	194	Voucher for share due to Khot, Inamdars etc., on Forest Produce credited to Government.	128 and 146.
	33	196	Contractors' and Disbursers' Ledger	161, 162, 163 and 164.
	34	197	Abstract of Contractors' and Disbursers' Ledger.	165 to 168 and 171.
35	198	Classified Abstract of revenue and expenditure.	134, 124, 167, 168, 175 and 176.	
36	201	Schedule of revenue remittances to Treasuries.	167.	
Sanctioned works	37	202	Record of sanctioned works	118.
	38	204	Revenue and Expenditure in Forest Units.	170.
Financial results	39	206	Return of changes in Subordinate Establishments.	131.
	40	207	Absentee statement of Establishment	131.
Establishment Returns	41	209	Sanction to items of Extraordinary expenditure.	100 to 208 108
Extraordinary expenditure.	42	210	Classified List of Forest Officers	215.
Half yearly return	43	216	Title page of cases	185 and 186.
	44	217	Register of cases (English)	186, 193, 195 and 196.
	44A	218	Register of cases (Vernacular)	186, 193, 195 and 196.
	45	219	Register of books and maps	189.
	46	220	Register of Receipts and Issues of documents.	192 and 199.
Office business	47	221	Report of transfer of charge	208.
	48	222	Certificate of transfer of charge	205 to 209.
Transfer of charge	49	224	Objection statement	124, 175 and 178.
	49A	227	Objection book	
Audit	50	230	Summary of Revenue and Expenditure	179.
	51	233	Areas of Forests	210, 212 and 213.
	51A to 51D	234	Do.	
	51D	235	Abstract of forms nos. 51, 51A, 51B and 51C.	Do.
	52	236	Forest Settlements	Do.
	53	237	Demarcation of Boundaries	Do.
	54	238	Forest Surveys	Do.
55	239	Progress made in Working Plans	Do.	
Annual returns	55A	240	Abstract of control books for Working Plans.	Do.
	56	241	Communications and Buildings	Do.
	57	243	Breaches of Forest Rules	Do.
	58	244	Forest tracts protected from fire	Do.
	59	245	Causes of Forest fires	Do.
	60	248	Areas closed and open to grazing	Do.
	61	249	Grazing in State Forests	Do.
	62	250	Artificial Reproduction	Do.
	63	251	Outturn of Timber and Fuel	Do.
	64	254	Outturn of Minor Produce	Do.
	65	255	Account of Timber, etc., in Depots and sold locally.	Do.
	66	256	Abstract of Value of Timber and Stock	Do.
67	257	Abstract of value of Live and Dead-stock	Do.	

Group.	No.	Page.	Name of Form.	Reference to Manual Article,
Miscellaneous	68	258	Summary of Revenue and Expenditure for the year.	210 and 212.
	69	261	Outstandings on account of Revenue during the year.	Do.
	70	262	Outstandings and Liabilities of Contractors and Disbursers during the year.	Do
	71A	263	Register of landed property ..	33.
	71B	264	Certificate of landed property ..	33.
	72	265	Register of securities ..	APP. XX.
	73	266	Register of forest lands leased (division) ..	APP. XXVII.
	74	267	Register of forest lands leased (round) ..	Do.
	75	268	Record of Ranges, Bounds and Beats ..	Do.
	76	269	Jungle Register of Sandalwood trees exploited.	Do.
	77	270	Register of receipts of Sandalwood in Sale depot.	Do.
	78	271	Register of daily outturn of Saw mill ..	Do.
	79	272	Account of articles pertaining to Engine of Saw mill.	Do.
	80	273	Distribution list of forest subordinates ..	Do.
	81	274	Register of leave granted to subordinates.	Do.
82	275	List of passed candidates for employment.	Do.	

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For Form No. "62.—Artificial Reproduction" substitute the following:—

• "62-A.—Reproduction and afforestation under working plans or schemes.

"62-B.—Plantations not under working plans."

(G. Rs., R.*D., Nos. 155-A.D., dated 2-7-1924 and 20-10-1924.)

[Articles 23 and 40.]

FORM No. 1.

BOMBAY, SOUTHERN CIRCLE.

Forest Register, Mauze Patne, *Taluka* Belgaum, *District* Belgaum.
Mahal

Survey No.	Pot No.	Area under Forest in acres.			Rights recorded by the Forest Settlement Officer under the Act.	Government Notification and other remarks.
		Village Forest.	Protected Forest.	Reserved Forest.		
1	2	3	4	5	6	7
9	7 21	..	No right admitted ..	No. 8790, dated 28th August 1908.
12	4 82 0	One foot-path ..	No. 1430, dated 20th June 1910.

Divisional Forest Officer,
 Belgaum.

FORM No. 2.

[Articles 40, 47 and 49.]

Control Form of yield for the Golihalli-Gotoli Working Plan worked under the system of Coppice with Standards, Khanapur Range, Belgaum Division, Southern Circle

Year.	Provision of the Working Plan.				Operation actually carried out.																
	Locality to be exploited.			No. of Standards per acre.	Year.	Locality exploited.		Yield in cubic feet.				Value realized.	Expenditure incurred.	Number of Standards of each girth or class reserved.			Remarks.				
	Block and Forest.	Compart-ment No.	Area in acres.			Compart-ment No.	Area in acres.	Logs	Poles.	Fuel.	Total.			Teak.	Other kinds.	Total.					
				1	2							3	4				5	6	7	8	9	10	11	12	13	14	15	16	17	18
1915-16.	11	21	89	80	1915-16.	21	80	19,572	12,075	51,000	85,447	17,250	..	257	470	466	903	673	110	3,045	All trees under 12" in girth have been reserved. The coupe was sold standing.

Divisional Forest Officer,
Belgaum.

FORM No. 3.

Control Form and Register of yield for compartment No. 11, Block No. XIX, of the Nagargali High Forest Working Plan under the system of selection, Khonapur Range, Belgaum Division, Southern Circle, 255 acres area.

Year.	Provisions of Working Plan.					Operations actually carried out.										Remarks.
	Trees to be girdled.		Trees to be felled.			Trees felled.			Yield.				Trees girdled.			
	Species.	No.	Species.	No.		Species.	No.		Logs. c. ft.	Poles. c. ft.	Other material.	Total. c. ft.	Species.	No.		
				Gird- led.	Un- girdled.		Gird- led.	Un- girdled.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1011-12 ..	Teak ..	185	Teak ..	752	The increase in the number of trees girdled is due to trees to be cut for silvicultural considerations being included. Most of these trees are above the specified girth.	
..	Blackwood.	70	..	..	..	..	..	..	..	..	..	..	Blackwood.	33
..	Matti ..	5	..	..	..	..	..	..	..	..	..	..	Matti ..	18
..	Nana ..	63	..	..	..	..	..	..	..	..	..	..	Nana ..	88
..	..	..	..	..	..	..	..	..	..	..	..	..	Other kinds ..	71
1014-15	Teak ..	752	300	16,000	700	80,000	1,05,000	The trees shown in column 9 were marked for improvement felling.	
..	..	..	..	..	..	Blackwood.	33	50	1,750	..	..	..	..	..
..	Matti ..	13	22	500		
..	Nana ..	83	12	2,000		
..	Other kinds ..	71	200	2,050		

Divisional Forest Officer.

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FORM, No. 3-A.

Control Form and Return for the Nagargali Working Plan worked under the system of selection, Khanapur Range, Belgaum Division, Southern Circle.

Year.	Provision of Plan.								Operations actually carried out.								Deficit.			
	Locality to be exploited.		Trees to be girdled.			Trees to be felled.			Trees felled.			Yield.			Girdling.		Trees left unfelled.			
	Block or forest.	Com-part-ment. No.	Area.	Species.	No.	Species.	No.		Species.	No.		Logs. c. ft.	Poles. c. ft.	Other material c. ft.	Total. c. ft.	Species.	No.	Species.	No.	
							Girdle d.	Un-girdled.		Girdled.	Un-girdled.								Girdled.	Un-girdled.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
1915-16 ..	XIX	18	250	Teak ..	162	..	..	..	..	..	..	..	..	..	..	Teak ..	241	..	..	..
..	..	..	..	Sisum ..	70	..	..	..	..	..	..	..	..	..	..	Sisum ..	56	..	..	..
..	..	..	..	Jungle-wood ..	51	..	..	..	..	..	..	..	..	..	..	Jungle-wood ..	219	..	..	..
1914-15 ..	XIX	11	255	..	..	..	..	..	Teak ..	752*	300	16,000	700	2,000	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Blackwood.	82	50	1,750	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Matti ..	13	22	500	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Nana ..	83	12	2,000	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Other kinds	71	200	2,050	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	Running wood ..	..	..	..	..	80,000	1,05,000	..	..	..	..	..

* These trees were girdled in 1911-12. The trees removed include those marked for improvement felling.

Divisional Forest Officer,
Belgaum.

FORM No. 4.

Record of works of maintenance, improvement and protection, Khanapur Range, Belgaum Division, Southern Circle.

Locality.		Provision of Working Plan.	Operations actually carried out.		Period of closure.		Remarks.
Block.	Compartment.	Description of work.	Description of work.	Cost.	From	To	
1	2	3	4	5	6	7	8
II XIX	21	Sowing in patches to be done by Coupe Malls.	12,750 teak plants, 1,120 Sisum and 455 Jungle-wood plants were mulched by the Coupe Malls.	Rs. a. p. 108 0 0	1-6-15	31-5-25	
	1	The usual cultural operations to be done.	3,151 plants were freed. 2,368 creepers cut. 02 inferior species were girdled. 575 inferior trees were cut. 9,424 bamboos were cut. 4,488 teak and 526 sisum plants were put out ..	245 0 0			

Divisional Forest Officer,
Belgaum.

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FORM No. 5.
BOMBAY, SOUTHERN CIRCLE.
Belgaum Division, Khanapur Range, Nagargali Round.
Register of Fellings for Block XIX, Compartment 20.

Serial No.	Kind of tree.	Estimate.			Log or Pole No.	Length in feet.	girth in inches.	Cubic feet.	Date of removal to Forest Depot.		Length in feet.	girth in inches.	Cubic feet.	Date of marking		Date of removal to Sawing Depot.	Remarks.
		Logs	Poles No.	Sleeper pieces.					To Sale Depot.	Date of measurement.				6 ft. pieces.	7 ft. pieces.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Girdled trees																	
1	Teak	3	2	2	1	8½	14½	12·05	5-6-1917	6	8	14½	11·68	2	1	6-6-1917	
4-6-1917					5-6-1917				6-6-1917	6-6-1917							
					2	7	14½	9·87	5-6-1917	9	7	14½	9·87	..	..
					5-6-1917				6-6-1917	6-6-1917							
					3				5-6-1917	7							
					Pole	17	6	4·25	5-6-1917	6-6-1917	17	6½	4·61	..	..
					6-6-1917				6-6-1917	6-6-1917							
2	"	..	4	4	1	6	23½	23·01	3-6-1917	5	6	23½	23·01	3	1	4-6-1917	
3	"	..	5	4	3-6-1917				4-6-1917	4-6-1917							
2-6-1917					2	10	7	3·40	3-6-1917	6	10	7	3·40				
					Pole				4-6-1917	4-6-1917							
					3-6-1917				3-5-1917	4							
					1	9	18	16·00	3-5-1917	4	9	16½	17·02	4	2	5-5-1917	
4	"	..	2	4	3-5-1917				4-5-1917	5-5-1917							
2-6-1917					2	20	18	45·00	3-5-1917	3	20	18	45·00				
					3-5-1917				4-5-1917	5-5-1917							
					3	16	6	4·00	3-5-1917	2	16	6	4·00				
					Pole				4-6-1917	5-5-1917							
					3-5-1917				3-5-1917	1							
					4	14	5	2·43	4-5-1917	5-5-1917	14	5	2·43				
					Pol				4-5-1917	5-5-1917							

One 6 ft. sleeper piece rejected, being hollow.

[Articles 50 and 53.]

FORM No. 5-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE, NAGARGALI ROUND.

Register showing preparation of Sleepers from Block XIX, Compartment 20.

Month.	Pieces received at sawing depot.		Pieces sawn into sleepers.		Sleepers prepared.		Sleepers removed to inspection depot.		Remarks.
	6 ft.	7 ft.	6 ft.	7 ft.	6 ft.	7 ft.	6 ft.	7 ft.	
1	2	3	4	5	6	7	8	9	1)
5th May 1917 ..	4	2	4	2	6	3	6	3	1-6' piece was rejected.
4th June 1917 ..	2	1	2	1	4	2	4	2	
6th June 1917 ..	2	1	2	1	5	3	5	3	

Forester.

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[Articles 50 and 52]

FORM No. 6.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE, NAGARGALI ROUND.

Progress Report of Departmental work of Teak and Junglewood in Block No. XIX, Compartment No. 20, for the month of June 1917.

Serial No.	Particulars of work.	Teak.						Junglewood.						Remarks.
		To the end of last month.		During the month.		Total.		To the end of last month.		During the month.		Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	
1	Trees Girdled or Marked	5	..	..	..	5	..	1	4	..	..	1	4	
2	Trees cut	1	..	2	..	3	..	..	..	..	1	..	2	
3	Trees rejected	1	..	2	..	3	..	..	..	..	..	..	..
4	Trees converted into Logs or Pieces	2	..	3	..	5	..	..	..	..	1	..	1	
5	Logs prepared	..	..	..	..	..	..	..	..	..	2	..	2	
6	Cubic feet	61	..	44.93	..	105.93	..	..	38.30	..	44.03	..	82.33	
7	Lo's removed to the Forest Depot	2	..	3	..	5	..	..	2	..	..	..	2	
8	Cubic feet	61	..	44.96	..	105.96	..	..	38.30	..	..	..	88.30	
9	Logs removed to the Sale Depot	2	..	3	..	5	..	..	..	..	..	..	..
10	Cubic feet	62.02	..	44.56	..	106.58	..	..	..	..	..	..	..
11	Poles prepared	2	..	2	..	4	..	..	..	..	..	..	..
12	Cubic Feet	6.43	..	7.65	..	14.08	..	..	..	..	..	..	..
13	Poles removed to the Forest Depot	2	..	2	..	4	..	..	..	..	..	..	..
14	Cubic feet	6.43	..	7.65	..	14.08	..	..	..	..	..	..	..
15	Poles removed to the Sale Depot	2	..	2	..	4	..	..	..	..	..	..	..
6	Cubic feet	6.43	..	8.01	..	14.44	..	..	..	..	..	..	..

Nagargali, }
2nd July 1917. }

Submitted to the Divisional Forest Officer, Belgaum.

Forester.

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FORM No. 6-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE, NAGARGALI ROUND.

Progress Report of Sleeper operation in Block No. XIX Compartment No. 20, for the month of June 1917.

Serial No.	Particulars of work.	Teak.						Junglewood.						Remarks.
		To the end of last month.		During the month.		Total.	To the end of last month.		During the month.		Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	Girdled.	Marked.	
1	6 ft. pieces prepared ..	4	..	5	..	9	..	..	..	..	..	..	..
2	6 ft. pieces removed to the Saw Mill Depot ..	4	..	5	..	9	..	..	..	..	..	..	..
3	6 ft. pieces sawn for sleepers ..	4	..	4	..	8	..	..	..	..	..	..	..
4	Rejected pieces ..	..	..	..	..	1	..	..	..	..	..	..	..
5	6 ft. sleepers prepared ..	6	..	9	..	15	..	..	..	..	..	..	..
6	6 ft. pieces conveyed to the Inspection Depot ..	6	..	9	..	15	..	..	..	..	..	..	..
7	7 ft. pieces prepared ..	2	..	2	..	4	..	..	..	..	..	..	..
8	7 ft. pieces removed to the Saw Mill Depot ..	2	..	2	..	4	..	..	..	..	..	..	..
9	7 ft. pieces sawn for sleepers ..	2	..	2	..	4	..	..	..	..	..	..	..
10	Rejected pieces ..	..	..	..	..	..	..	..	..	..	..	..	..
11	11 ft. sleepers prepared ..	3	..	5	..	8	..	..	..	..	..	..	..
12	11 ft. sleepers removed to the Inspection Depot ..	3	..	5	..	8	..	..	..	..	..	..	..

Nagargali,
2nd July 1917. }

Submitted to the Divisional Forest Officer, Belgaum.

Forester.

FORM No. 7.
BOMBAY, SOUTHERN CIRCLE.
Register of receipts in the Tavargatti Depot, Belgaum Division.

Depôt No.	Whence received.	How obtained.	Date of receipt.	Description of produce.	Felling register serial number or marks		Number or quantity.	Measurements.					Reference to lot No. of the Register of disposals. (Form No. 8).
					of tree.	of log.		Length in feet.	Girth in inches.	Cubic feet.	Allowance for hollows c. ft.	Net cubic feet.	
1	Block XIX, Compartment 20.	Selection felling	May 1917	4 Teak pole	4	4	1	14	5	2.43	..	2.43	} 2 1 3 1
2	Do.	Do.	Do.	4 "	4	3	1	16	6	4.00	..	4.00	
3	Do.	Do.	Do.	4 " log	4	1	1	20	18	45.00	..	45.00	
4	Do.	Do.	June 1917	4 "	4	1	1	9	16½	17.02	..	17.02	
5	Do.	Do.	June 1917	4 "	4	1	1	6	23½	23.01	10	22.91	
6	Do.	Do.	Do.	4 " pole	3	2	1	10	7	3.40	..	3.40	
7	Do.	Do.	Do.	5 "	1	3	1	17	6½	4.61	..	4.61	
8	Do.	Do.	Do.	5 " log	1	1	1	8	14½	11.68	20	11.48	
9	Do.	Do.	Do.	5 "	1	2	1	7	14½	9.87	20	9.67	
<i>Sawn Material.</i>													
1	Block XIX—20	Selection felling	May 1917	5 Teak sleepers 8'	..	..	6	..	..	..	..	..	11
2	Do.	Do.	Do.	5 Do.	7'	..	3	..	..	..	..	..	12
3	Do.	Do.	June 1917	4 Do.	6'	..	4	..	..	..	..	..	11
4	Do.	Do.	Do.	4 Do.	7'	..	2	..	..	..	..	..	12
5	Do.	Do.	Do.	6 Do.	8'	..	5	..	..	..	..	..	11
6	Do.	Do.	Do.	6 Do.	7'	..	3	..	..	..	..	..	12
7	By transfer from Belgaum Depot	....	Do.	21 Teak scantlings.	F. D.	1917	217	..	..	526	..	..	4 and 5
8	Londa Forests	Clearances	Do.	21 Junglewood scantlings.	F. D.	1917	937	..	..	401	..	..	9
<i>Firewood and Charcoal.</i>													
1	Block X—Coupe 4	Clearance	May 1917	5 Firewood	1,600 c.ft.	1,600	6, 7 & 8
2	Do.	Do.	Do.	5 Charcoal	156 c.ft.	156	10

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Depot Officer.

FORM No. 8.

BOMBAY, SOUTHERN CIRCLE.

Register of disposals from the Tavargatti Depot of the Belgaum Division.

Serial No.	No. of bill and date.	How disposed of.	Description of Produce.	Depôt No. of log, etc.	Number or quantity.	Measurements.			Selling rate.		Amount.	Number of pass and date and remarks.
						Length in feet.	Girth in inches.	Cubic feet.	At	Per		
1	2	3	4	5	6	7	8	9	10	11	12	13
1			Teak logs ..	3	1	21	18	45.00			Rs. a. p.	
				4	1	9	16½	17.02				
				5	1	6	23½	22.91				
				8	1	8	14½	11.48				
				9	1	7	14½	9.87				
2	6th June 1917 ..	Used by the Department in demarcating blocks	Teak poles ..	1	1	14	5	2.48				
				2	1	16	6	4.00				
3				6	1	10	7	3.40				
				7	1	17	6½	4.01				
4			Teak Scantlings ..	7	127	..	..	376				
5	44 4th June 1917.	Sold to Executive Engineer, Belgaum ..	Do. ..	7	90	..	..	150	Rs. 1	a. ft.	150 0 0	80—4th July 1917.
6			Firewood ..	..	900 c.ft.	..	..	900				
7	6th June 1917 ..	Transferred to Londa Depôt.	Firewood ..	..	100 c.ft.	..	..	100				8—14th June 1917.

8	6th June 1917	Sold	Firewood	..	..	600 c.ft.	..	..	600	Rs. 25	per 100 c. ft.	150 0 0
9			Junglewood Scantlings	..	8	937	..	..	491			
10			Charcoal	..	2	156 c.ft.	156			
11			Teak sleepers 6 ft.		1, 3 & 5	15			
12			Do. 7 ft.		2, 4 & 6	8			

Depot Officer.

FORMS.

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FORM No. 9.

BOMBAY, SOUTHERN CIRCLE.

Return of Receipts and Issues of Timber and other Produce in Depôts in the Belgaum Division during the month of June 1917.

Name of Depôt.	Description of Produce.	On hand 1st June 1917		Received during the month.			Total.		Disposed of during the month.			Balance on 30th June 1917.		Remarks.
		No. or quantity.	Cubic feet.	Whence received.	No. or quantity.	Cubic feet.	No. or quantity.	Cubic feet.	How disposed of.	No. or quantity.	Cubic feet.	No. or quantity.	Cubic feet.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<i>Trees girdled.</i>														
Block XIX-20	Teak	4	..	....	..	..	4	..	Felled	..	2	..	2	..
	Junglewood	1	..	....	..	..	1	..	....	..	..	1	..	
<i>Trees marked.</i>														
Block XIX-20	Junglewood	3	..	....	..	..	3	..	....	..	1	..	2	..
<i>Forest Depôts.</i>														
Nagargall	Mattl logs	2	38'30	Block XIX-20 From 1 tree.	2	44'03	4	82'33	....	..	..	4	82'33	
<i>Sale Depôts.</i>														
Tavargatti	Teak logs	2	62'02	Block XIX-20..	2	44'56	5	100'58	....	..	..	5	100'58	
	" poles	2	6'43	Do.	2	8'01	4	14'44	Used by the De- partment.	2	6'43	2	8'01	
	" sleepers, 6 ft.	6	..	Do.	9	..	15	..	....	..	..	15	..	
	" " 7 ft.	3	..	l.o.	5	..	8	..	....	..	..	8	..	

	Teak scantlings		Transferred from Belgaum Depôt.	217	526	217	526	Sold	90	150	127	376
	Charcoal	156	.....	..	..	..	156	} Sold .. ..	..	..	..	156
	Firewood	1,600	1,600		Transferred to Londa Depôt.	600	..	900
	Junglewood scantlings.		Londa Forest ..	937	491	937	491	.....	..	..	937	491
Londa	Firewood		From Tavargatti ..	..	100	..	100	} Sold .. ..	..	..	..	100
Khanapur	Teak poles		Confiscated as per Form No. 17.	50	150	50	150		60	..
	Teak scantlings		Do. ..	10	25	10	25	.....	..	..	10	25
Nagargali	Junglewood poles	1,050	.....	..	..	1,050	..	.....	..	..	1,050	..
	Bamboos	2,500	2,500	..	Sold	2,500

Belgaum, 5th July 1917.

Divisional Forest Officer,
Belgaum.

FORMS.

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FORM No. 9-A.

BOMBAY, SOUTHERN CIRCLE.

Register showing details of timber and other forest produce credited in Form No. 9 and the quantity for which contractors or workmen were paid in the Belgaum Division during the month of June 1917.

Names of Contractors or other Workmen.	From which Jungle.	To which Depôt.	Description of Produce.	Balance in favour of Contractors or Workmen at the close of last month.		Work done during the month.		Total.		Quantity of timber and other forest produce paid for during the month.			Balance in favour of Contractors or Workmen at the close of the current month.		Remarks.
				No.	Quantity.	No.	Quantity.	No.	Quantity.	No. of Voucher.	No.	Quantity.	No.	Quantity.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. K. N. Gavda ..	Block XIX—19 ..	Nagargall ..	Junglewood poles ..	1,050	..	..	..	1,050	..	..	800	..	250	..	
2. A. N. Desai ..	Block XIX—20 ..	Tavargatti ..	Teakwood ..	4	68.45	5	52.07	9	120.52	..	..	..	9	120.52	
			„ Sleepers, 6 feet ..	6	..	9	..	15	..	..	..	..	15	..	
			„ „ 7 feet ..	3	..	5	..	8	..	..	..	..	8	..	
			Firewood ..	..	1,600	..	..	..	1,600	..	..	1,600	..	..
				..	c.ft.	..	..	..	c.ft.	..	..	..	..	c.ft.	
3. C. F. Fernandez ..	Belgaum Depôt. ..	Tavargatti ..	Charcoal ..	156	..	..	..	156	..	..	156	..	..	..
			Teak scantlings ..	..	..	217	526	217	526	..	..	..	217	526	
4. Manjaya Malaya ..	Tavargatti Depôt. ..	Londa ..	Firewood ..	..	..	..	100	..	100	..	..	..	..	100	
	Londa Forests ..	Londa ..	Junglewood scantlings ..	..	..	937	491	937	491	..	..	..	937	491	

Belgaum, 5th July 1917.

Divisional Forest Officer,
Belgaum.

[Articles 64 and 168.]

FORM No. 10.

BOMBAY, SOUTHERN CIRCLE.

Register of forest produce removed by ^{Right} Privilege holders in the Belgaum Division.

Authority under which granted.	Range.	Locality.	Name of Right	Purpose for which granted.	Produce granted.			Date of removal.	Remarks.
			Privilege holder.		Description.	Number or Quantity.	Value.		
1	2	3	4	5	6	7	8	9	10

Divisional Forest Officer,
Belgaum.

FORM

BOMBAY, SOUT

Register of outstandings on account of revenue

Serial No.	Name of purchaser.	Forest produce sold.	Outstanding on 1st April 1917.	Items on which Revenue is not fully realised during the month.		Total amount due.
				Rs. a. p.	Rs. a. p.	
1	2	3	4	5	6	
				Rs. a. p.	Rs. a. p.	Rs. a. p.
	<i>Tavargatti Depôt.</i>					
	<i>Ia—1916 17.</i>					
1	V. B. Gunaji ..	Timber from Tavar-gatti Depôt.	10 8 0	....	10 8 0	
2	N. B. Desai ..	Do. ..	136 0 0	....	136 0 0	
			146 8 0	-	146 8 0	
	<i>Iia—1917 18.</i>					
1	Chenappa Advapa ..	Jangamhatti C. 24 ..	..	20,000 0 0	20,000 0 0	
2	Vishnu Govind ..	Golihalli C. 5 ..	..	1,000 0 0	1,000 0 0	
3	Bando Anaji Nalk ..	Do. ..	..	1,000 0 0	1,000 0 0	
	<i>Iib—1917 18.</i>					
1	Savantappa Dundappa ..	Spray wood from Merde Coupe 10.	..	500 0 0	500 0 0	
2	Abdul Rajak Mahomad ..	Do. 11 ..	..	200 0 0	200 0 0	
3	A. B. Desai ..	Do. 18 ..	..	150 0 0	150 0 0	

Footnote.—Sufficient pages should be assigned for each Budget

[Articles 62 and 91.]

No. 11.

HERN CIRCLE.

in the Belgaum Division for the year 1917-18.

April 1917.		May 1917.		June 1917.		And so on till March 1918.	Remarks including number and date of Conservators' sanction differing realization of full revenue due in columns 4 and 5.
Amount paid.	Balance due.	Amount paid.	Balance due.	Amount paid.	Balance due.		
7	8	9	10	11	12	13to30	31
Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.	Ra. a. p.		
..	10 8 0	....	10 8 0	....	10 8 0		
..	136 0 0	....	136 0 0	....	136 0 0		
..	146 8 0	....	146 8 0	....	146 8 0		
252 0 0	20,000 0 0 748 0 0	10,000 0 0	10,000 0 0 748 0 0	10,000 0 0 748 0 0	....	
252 0 0	20,748 0 0	10,000 0 0	10,748 0 0	....	1,000 0 0		
..	....	....	....	10,748 0 0	1,000 0 0		
125 0 0	375 0 0	....	375 0 0	375 0 0	....	
125 0 0	375 0 0	....	375 0 0	....	....
..	....	....	....	....	200 0 0 150 0 0		
..	....	....	....	....	350 0 0		
377 0 0	21,269 8 0	10,000 0 0	11,269 8 0	11,123 0 0	1,496 8 0		

sub-head, and each sub-head should have a serial number of its own.

Divisional Forest Officer,
Belgaum.

FORM No. 11-A.
BOMBAY, SOUTHERN CIRCLE.

Register of outstandings on account of revenue of the Belgaum Division for the month of June 1917.

Serial No.	Name of purchaser.	Particulars of forest produce sold.	Outstanding on 1st May 1917.	Items on which the revenue is not fully realised.	Total amount.	Amount paid during the month.	Balance due at close of the month.	Remarks.
1	2	3	4	5	6	7	8	9
	1916-17.		Rs. a. p. 146 8 0	Rs. a. p.	Rs. a. p. 146 8 0	Rs. a. p.	Rs. a. p. 146 8 0	
			146 8 0	....	146 8 0	....	146 8 0	Ia
1	1917-18. Bando Anaji Naik	.. Gollhali Coupe ..	10,748 0 0 ....	.... 1,000 0 0	10,748 0 0 1,000 0 0	10,748 0 0	1,000 0 0	
			10,748 0 0	1,000 0 0	11,748 0 0	10,748 0 0	1,000 0 0	IIa.
1	1917-18. Abdul Rajak Mahomad	.. Spray wood from Marde Coupe 11.	875 0 0 ....	.... 200 0 0	875 0 0 200 0 0	875 0 0 ....	.... 200 0 0	
2	A. B. Desai	.. Spray wood from Marde Coupe 13.	....	150 0 0	150 0 0	....	150 0 0	
			875 0 0	350 0 0	725 0 0	875 0 0	350 0 0	IIb.
			11,289 8 0	1,350 0 0	12,619 8 0	11,123 0 0	1,496 8 0	

Submitted to the Conservator of Forests, Southern Circle.

Belgaum, 5th July 1919.

Divisional Forest Officer,
Belgaum.

FORM No. 12.

BOMBAY, SOUTHERN CIRCLE.

Register of Free Grants of Forest Produce in the Belgaum Division.

Authority under which granted.	Range.	Locality.	Name of Grantee.	Purpose for which granted.	Produce granted.			Remarks.
					Description.	No. or quantity.	Value.	
1	2	3	4	5	6	7	8	9
Government sanction.	Belgaum	Patne	A. N. Desai	For the construction of a Chaudkidar's house.	Teakwood	1 Khandi	Rs. a. p. 20 0 0	
Grazing rules	Gokak	Suldhal	....	....	Grazing Permit for 500 or 600 head of cattle.	....	60 0 0	
Conservator's No. 430, 1st June 1917.	Do.	Do.	Villagers in the vicinity.	....	Teak poles	c. ft. 820	220 0 0	Granted in consideration of assistance rendered and labour supplied.
					Miscellaneous poles.	c. ft. 960	270 0 0	
					Canes	c. ft. 1,250	150 0 0	
					Bamboos	Loads 36 No. 3,000	14 0 0 30 0 0	

Divisional Forest Officer,
Belgaum.

FORMS.

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[Article 60.]

FORM No. 13.

BOMBAY, SOUTHERN CIRCLE.

KHANAPUR RANGE, BELGAUM DIVISION.

Bill No. 6 of 1917-18.

List of Timber or other Produce sold to Mr. A. B. Desai from the
Merde Coupe 13 ^{Depôt}/_{Forest}.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.
		Length.	Girth.	Cubic feet.		
1	2	3	4	5	6	7
..	Spray wood.	..	..	600	Rs. 25 per 100.	Rs. a. p. 150 0 0

N.B.—This form should be utilized for Depot and other sales when the purchase money is not fully paid at the time of sale.

Dated 14th June 1917.

R. F. O.

Received as follows:—

Amount.	Dr. Item number of Cash Book and date.	Initials of Range Officer.
1	2	3

[Article 60.]

FORM No. 13.

BOMBAY, SOUTHERN CIRCLE.

KHANAPUR RANGE, BELGAUM DIVISION.

Bill No. 6 of 1917-18.

List of Timber or other Produce sold to Mr. A. B. Desai from the
Merde Coupe 13 ^{Depôt}/_{Forest}.

Depôt No.	Description of timber or produce.	Measurements.			Rate.	Amount.
		Length.	Girth.	Cubic feet.		
1	2	3	4	5	6	7
..	Spray wood.	..	..	600	Rs. 25 per 100.	Rs. a. p. 150 0 0

N.B.—This form should be utilized for Depot and other sales when the purchase money is not fully paid at the time of sale.

Dated 14th June 1917.

Range Forest Officer.

[Reverse of Form No. 13.]

Received as follows:—

Amount.	Dr. Item number of Cash Book and date.	Initials of Range Officer.
1	2	3

[Article 60.]

FORM No. 14.

BOMBAY, SOUTHERN CIRCLE.

KHANAPUR RANGE, BELGAUM DIVISION.

Receipt No. 8 of 1917-18.

Received from Mr. A. B. Desai price of the material sold to him from Merde Coupe No. 4 as detailed below:—

Material.	Quantity.	Rate.	Amount.
1	2	3	4
Firewood	500 c. ft.	Rs. 25 per 100.	Rs. a. p. 125 0 0

N.B.—This form should be utilized for simple receipts, when the purchase money is fully paid at the time of sale.

Dated 1st June 1917.

R. F. O.

[Article 60.]

FORM No. 14.

BOMBAY, SOUTHERN CIRCLE.

KHANAPUR RANGE, BELGAUM DIVISION.

Receipt No. 8 of 1917-18.

Received from Mr. A. B. Desai price of the material sold to him from Merde Coupe No. 4 as detailed below:—

Material.	Quantity.	Rate.	Amount.
1	2	3	4
Firewood	500 c. ft.	Rs. 25 per 100.	Rs. a. p. 125 0 0

N.B.—This form should be utilized for simple receipts, when the purchase money is fully paid at the time of sale.

Dated 1st June 1917.

Range Forest Officer.

FORMS.

[Articles 68 and 63.]

FORM No. 15.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE.

Permit No. 1.

1	Name of applicant ..	Basaya Bachaya.
2	Kind of wood and estimated cubic feet.	Matti, 2 Khandies.
3	Amount paid in advance.	Rs. 12.
4	Name of Forest ..	Shiroli.
5	Time allowed ..	15 days.
6	Cubic feet of logs prepared within the time allowed.	81.25 cubic feet.
7	Price according to seigniorage rate.	Rs. 15.
8	Less amount paid in column 3.	Rs. 12.
9	Balance due to or from.	Rs. 3.
10	Date of payment or receipt.	1st June 1917.

Permit No. 1.

Immediately on felling the trees marked by a forest officer in the forest named in column 4 within the time allowed in column 5, the applicant should inform the forest officer of the same, have the logs measured, then pay in the amount detailed in columns 7, 8 and 9, have them stamped and remove them out of the forest within the time allowed. Materials left after expiry of the time allowed will be forfeited. Failing to act in accordance with the standing orders in force in this connection he will be liable to fine. This permit will be sent to the officer appointed to execute it, a purchase certificate being given to the permit holder in lieu of it.

Name of applicant.	Kind of wood and estimated cubic feet.	Amount paid in advance.	Name of forest.	Time allowed.	Cubic feet of logs prepared within the time allowed.	Price according to seigniorage rate.	Less amount paid in column 3	Balance due to or from	Date of payment or receipt.
1	2	3	4	5	6	7	8	9	10
Basaya Bachaya.	Matti, Khandies.	Rs. a. p. 12 0 0	Shiroli ..	15 days	31.25	Rs. a. p. 15 0 0	Rs. a. p. 12 0 0	Rs. a. p. 3 0 0	1st June 1917.

[Articles 68 and 63.]

FORM No. 15.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE.

[Reverse of Form No. 15.]

Forwarded to the Round Officer, Shirol; for compliance.

Date 28th May 1917.

Range Forest Officer, Khanapur.

[Reverse of Form No. 15.]

Forwarded to the Round Officer, Shirol, for compliance.

Date 28th May 1917.

Range Forest Officer, Khanapur.

28th May 1917. Date on which trees were marked.

Date of measurement.	Log No.	Kind of log.	Measurement.		Cubic feet.	Rate per 12.50 c. ft.	Amount.	Date of delivery and signature of permit-holder.	Date of removal from forests.
			Length ft.	Quarter girth inches.					
1	2	3	4	5	6	7	8	9	10
1st June 1917.	1	Mattl.	18	12	18.00	Ra. a. p. 6 0 0	Ra. a. p. 15 0 0	1st June 1917	5th June 1917.
	2	Do.	15½	11	13.23				
					81.23				

Returned to the Range Forest Officer.

Khanapur, }
5th June 1917. }

Round Officer,
Shirol

FORM No. 15-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM-DIVISION.

Permit No. 10.

Name—Dattusing.

Residence—Devarai.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate.	Amount	Remarks.
1	2	3	4	5	6	7
Devarai forest	14th July 1917.	Firewood	4 cart-loads	Rs. a. p. 0 4 0	Rs. a. p. 1 0 0	

This form should be printed in duplicate.

Nagargall,
The 4th June 1917.

Nagargall Forester.

FORM No. 15-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Permit No.

Name—Dattusing.

Residence—Devarai.

Forest.	Date of expiry of grant.	Description of timber or other produce.	Number or quantity.	Rate.	Amount.	Remarks.
1	2	3	4	5	6	7
Devarai forest	14th July 1917.	Firewood	4 cart-loads.	Rs. a. p. 0 4 0	Rs. a. p. 1 0 0	

Nagargall,
The 4th June 1917.

Nagargall Forester.

[Reverse of Form No. 15-A.]

Date of receipt, 6th June 1917.

Permit ³ Guard Forester, Devarai.

Date of measurement and delivery, 13th June 1917.

Quantity delivered 4 cart-loads.

Permit ³ Guard Forester, Devarai.

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FORM No. 15-B.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Purchase certificate No. 4.

1. No. and date of Permit—10; 4th June 1917.
 2. Name of Permit-holder—Dattusing.
 3. Kind and quantity of produce—Firewood, 4 cart-loads.
 4. Amount—Rs. 1.
 5. From which forest—Devarai.
 6. Period—10 days.
- Range
Round Forest Officer, Khanapur.



FORM No. 15-B.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Purchase certificate No. 4.

Number and date of Permit.	Name of Permit holder.	Kind and quantity of produce.	Amount.	From which forest.	Period for bringing material.
1	2	3	4	5	6
10 4th June 1917	Dattusing	Firewood, 4 cart-loads.	Rs. a. p. 1 0 0	Devarai	10 days.

Date of receipt 6th June 1917.

Range
Round Forest Officer, Khanapur.

[Reverse of Form No. 15-B.]

Permit
Guard
Forester Devarai.

Material prepared.	To be removed.		
	By which route.	To which place.	Within which period.
1	2	3	4
4 cart-loads firewood	Londa Khanapur	Devarai	3 days.

Dated 13th June 1917.

Permit
Guard
Forester Devarai.

No. 11.

Page 141, Form No. 16.—Add the following note at the foot of the form :—

[Article 65.]

"NOTE.—The above form has, for the purpose of printing, been combined with another form, namely, form of application for the disposal of unserviceable stock—*vide* Standard Form General No. 44. This combined form should be used in practice."

(G. O. No. 1485, dated 8th May 1920.)

No. of articles.	Name and Description of Articles.	Authority under which received.	Receipt.	Cost.	disposal other-wise.	Amount realized.	Amount written off.	Remarks.
1	2	3	4	5	6	7	8	9
	<i>Surveying and other instruments.</i>			Rs. a. p.		Rs. a. p.	Rs. a. p.	
3	Plane tables, with stands.	Conservator's No. ...	1-5-17	60 0 0				
18	Measuring tapes 50 ft. ...	Do. ...	Do.	54 0 0	Conservator's No.	4 0 0	8 0 0	Four sold, being worn out.
	<i>Tools.</i>							
4	Measuring rods	Do. ...	15-12-17	8 0 0				
12	Horns	Do. ...	Do.	12 0 0	Do.	1 0 0	1 0 0	Two sold, being broken.
	<i>Office and Rest-house furniture.</i>							
10	Tables	Do. ...	Do.	100 0 0				
	<i>Miscellaneous.</i>							
5	Carts	} Confiscated as per Form No. 17.	10-2-18					
8	Boats							

In the column of "remarks" note should be made of surplus articles or articles which have fallen out of use, so that they may, if necessary, be transferred to other departments needing them or be sold, if not so required, before they depreciate in value.

(G. O., G. D., No. 3692, dated 3rd May 1919.)

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FORM No. 17.
BOMBAY, SOUTHERN CIRCLE.

[Articles 55 and 67.]

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Register of Forest Produce and other property seized and disposed of in the Belgaum Division during the Forest year 1916-17.

Forest produce or other property seized.									
Date.	Description.	Locality where stored, or person to whom entrusted.	Property released.	Property made over to third parties.	Property confiscated to Government by order of Court.	Property brought on to Form No. 7 or other Government stock returns.	Date or dates on which action was taken under column 4, 5, 6 or 7.	Not disposed of during the month.	Remarks.
1	2	3	4	5	6	7	8	9	10
(1) 5th April 1917	{ 5 carts 50 teak poles .. }	Gotgall ..	..	..	5 carts ..	{ 5 carts .. 50 teak poles. }	..	..	{ Court Case No. dated 8th June. }
(2) 10th do.	{ 10 teak scantlings .. }	Removed to depot.	..	..	..	{ 10 teak scantlings. }	..	..	..
(3) 10th do.	{ 100 maunds charcoal. 3 pans .. }	Do. ..	3 pans ..	..	..	{ 100 maunds charcoal. }	..	..	{ Case No. , dated 14th April. }
(4) 12th May 1917	{ 100 logs nim 3 boats .. }	Desur Station.	..	..	100 logs nim 3 boats ..	{ 100 logs nim. 3 boats. }	..	..	{ Court Case No. dated 15th May. }
(5) 20th do.	{ 50 teak logs .. }	Akrall ..	..	50 teak logs.	..	..	..	..	{ Court Case No. dated 25th May. }
(6) 25th do.	{ 50 teak squares 10 carts .. }	Shiroll forest ..	..	..	..	..	..	10 carts..	..

Explanation of entries.

- Entry No. 1.—Seized, on 5th April, 5 carts (private property) and 50 poles (Government property). Court decides case on 8th April, confiscates the carts to Government, and Forest Officer takes over poles. Carts are brought on to stock account Form No. 16 and the poles on to Form No. 9.
- Entry No. 2.—Seized, on 10th April, ten teak scantlings (Government property), in respect of which offence is suspected. Offender not known. Scantling brought direct on to Form No. 9.
- Entry No. 3.—One hundred maunds charcoal and 3 pans seized on 10th April. Pans released under section 60 of the Indian Forest Act, 1878. Charcoal brought on to Form No. 9.
- Entry No. 4.—The first instalment of price has been paid on 100 logs nim to be brought out and covered by pass. Offender runs past revenue station at night to avoid payment of second instalment. Court orders confiscation of property, which is brought on to stock returns, the logs to Form No. 9 and the boats to Form No. 16.
- Entry No. 5.—Fifty teak logs, without chain, received on 20th April. Case brought into Court. Property marks prove logs belong to third person, so whom the Court gives the timber.
- Entry No. 6.—Fifty teak squares and ten carts, in respect of which an offence is believed to have occurred, seized on 25th April. Case reported to Magistrate, but undisposed of at close of month.

Divisional Forest Officer,
Belgaum.

THE BOMBAY FOREST MANUAL.

FORM No. 18.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Budget estimate for the year 1917-18.

Receipts and Expenditure.

Budget Head.	Division.												Remarks.	
	Actuals last year, 191 .	Sanctioned Estimate, current year, 191 .	Proposed by Conservator of Forests.		Actuals of 12 months ending September 191 .			Amendment by Local Administration in Budget Estimate, new year, 191 .	Proposed by Comptroller.		Explanatory Notes.			
			Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .	Last six months, last year, 191 .	First six months, current year, 191 .	Total.		Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .	Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<i>Revenue.</i>														
J. Timber and other Produce removed from the Forests by Government Agency—														
(a) Timber														
(b) Firewood and charcoal														
(c) Bamboos														
(d) Sandalwood														
(e) Grass and other minor produce														
(f) Resin														
Total I														

V. Miscellaneous—	
(a) Fines and forfeitures	..
(b) Refunds	..
(c) Other sources	..
Total V	..
Grand Total Revenue	..
<i>Expenditure—A. Conservancy and works.</i>	
I. Timber and other Produce removed from the Forests by Government Agency—	
(a) Timber	..
(b) Firewood and charcoal	..
(c) Bamboos	..
(d) Sandalwood	..
(e) Grass and other minor produce	..
Total A. I	..
II. Timber and other Produce removed from the Forests by Consumers or Purchasers.	
Total A. II	..
III. Drift and Walf Wood and Confiscated Forest Produce.	
Total A. III	..
IV. Revenue from forests not managed by Government—	
(a) Duty on Foreign Timber and other Forest Produce.	
(b) Revenue from Shared and Private Forests.	
Total A. IV	..
V. Rent of Leased Forests and Payments to Shareholders in Forests managed by Government.	
Total A. V	..

Budget Head.	Division.												Remarks.	
	Actuals last year 191 .	Sanctioned Estimate, current year, 191 .	Proposed by Conservator of Forests.		Actuals of 12 months ending September 191 .			Amendment by Local Administration in Budget Estimate, new year, 191 .	Proposed by Comptroller.		Explanatory Note.			
			Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .	Last six months, last year, 191 .	First six months, current year, 191 .	Total.		Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .	Revised Estimate, current year, 191 .	Budget Estimate, new year, 191 .		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<i>Expenditure A.—Conservancy and works—contd.</i>														
VI. Live stock, Stores, Tools and Plant—														
(a) Purchase of cattle ..														
(b) Feed and keep of cattle ..														
(c) Stores, Tools and Plant ..														
Total A. VI ..														
VII. Communications and Buildings—														
(a) Roads and Bridges ..														
(b) Buildings ..														
(c) Other Works ..														
Total A. VII ..														
VIII. Organization, Improvement and Extension of Forests—														
(a) Demarcation ..														
(b) Cost of Forest Settlements; Compensation for Land and Rights.														
(c) Surveys ..														
(d) Working plans ..														
(e) Surveying and Planting ..														
(f) Protection from Fire ..														
(g) Other Works ..														
Total A. VIII ..														

Reproduction—

FORM No. 19.

[Article 86.]

List of new or unusual items of expenditure to be provided for in the budget estimates of the

Circle for the year 191 -1 .

Serial No.	Description of Item.	Amount provided for 191 -1 .			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>Kanara, N. D.</i> A. VI— <i>a</i> .					
1	Purchase of 6 buffaloes or bullocks	....	600	600	600	These are required to replace old and worn out animals.
	A. VII— <i>a</i> .					
2	Construction of a level-crossing over the Kalinadi at Bomanalli.	....	45,000	45,000	45,000	This is absolutely necessary as the Forest Railway is to be extended as recently sanctioned.
	<i>Belgaum Division.</i> B. I— <i>c</i> .					
3	Entertainment of 2 additional Foresters and 6 forest guards.	960	....	960	960	This establishment is required in connection with the introduction of the revised working plan for the Khanapur Fuel Reserves sanctioned in Government Order No.
	<i>Kanara, E. D.</i> A. VII— <i>a</i> .					
4	Part construction of a road from Ganeshgudi to Kalinadi, 5 miles, total estimated cost Rs. 13,000.	....	5,000	5,000	....	This road is desirable for the export of junglewood logs to the coast <i>via</i> Kadra. The amount now entered is the 2nd instalment. The first instalment of Rs. 5,000 has been admitted in Government Order No. Further provision of Rs. 3,000 to complete this road will be required in the budget for 191 -1 .

Explanation.

Column 2 should contain a brief description of the item for which the provision is required, further explanation of it being given in column 7. Columns 3 to 5 should show the amount to be provided in the ensuing year's budget. Column 6 should show the ultimate annual recurring expenditure involved by the proposal and should be left blank when the object for which provision is required is of a purely temporary nature, the period for which such temporary expenditure will be continued beyond the ensuing year being shown in column 7. Provisions for permanent or temporary recurring charges which have already been introduced in the current year and are to be continued in the ensuing year should be excluded from the list unless any additional provision requires to be sanctioned by Government for the ensuing year.

(Government Circular, Financial Department, No. 3402, dated 25th August 1914.)

When provisions for roads, buildings and similar other works are included in this list the total estimated cost for the whole work as well as the allotment required for the particular year to which the budget refers should invariably be specified.

(Government Circular, Financial Department, No. 64, dated 6th January 1919.)

[Article 148.]

S-1197

FORM No. 20.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Application for credits on the undermentioned treasuries to meet the anticipated expenditure during the 2nd quarter ending 30th September 1917.

Nos. of the Budget Heads.	Budget Heads.	Amount.	Remarks.
1	2	3	4
		Rs.	
AI	Timber and other produce removed from the forests by Government agency.	3,000	Fuel works.
AII	Timber and other produce removed from the forests by consumers or purchasers.	..	
AIII	Drift and waifwood and confiscated forest produce.	50	Carriage and stacking of confiscated timber.
AIV	Revenue from forests not managed by Government.	..	
AV	Rent of leased forests and payments to shareholders in forests managed by Government.	..	
AVI	Live-stock, stores, tools and plant	250	Carts for fuel work.
AVII	Communications and buildings	1,600	Astoll road .. Rs. 1,000
AVIII	Organization, improvement and extension of forests.	-1,850	Forest house .. 600 Demarcation .. 800 Plantation work .. 800 Other works .. 250
ALX	Miscellaneous	200	
BI	Salaries	2,700	
BII	Travelling allowances	250	
BIII	Contingencies	300	
	Deposits	..	
	Total Anticipated Expenditure	10,200	
To be granted as follows:—			
	On Belgaum Treasury	Rs. 9,000	
	Bank of Bombay	.. 500	
	Total Credits applied for	9,500	
Memorandum of balance estimated to be in hand on 30th June 1917:—			
	Cash	Rs. 200	
	Drawing account, Belgaum Treasury	Rs. 500	
	Total	700	
		10,200	

No. of 1917-18.

Forwarded to the Conservator of Forests, Southern Circle.

Dated Belgaum, the 1st June 1917.

Divisional Forest Officer,
Belgaum Division.

(Appendix XXIII.)

FORM NO. 20-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE.

Application for funds to meet anticipated expenditure during the month of June 1917.

Particulars (in brief). *	Amount.	Remarks.
1	2	3
	Rs.	
1. Girdling work ..	20	
2. Laying out coupe ..	10	
3. Roads ..	..
4. Buildings ..	20	
5. Wells and fencing ..	10	
6. Demarcation ..	50	
7. Nurseries or plantations ..	30	
8. Fire tracing ..	20	
9. Cultural operation ..	10	
10. Rewards ..	..
11. Boots or sandals ..	..
12. Pay of establishment ..	50	
13. Local allowance ..	10	
14. Travelling allowance ..	20	
15. Service stamps ..	5	
Total ..	255	
<i>Deduct cash balance* on hand on 31st May 1917 ..</i>	106	
<i>Net amount required ..</i>	150	
		*This includes—
		Rs.
		(1) Actual cash in hand ; 25
		(2) Amounts of vouchers disallowed and adjusted ; 75
		and (3) Advances given 5
		<u>106</u>

Submitted to the Divisional Forest Officer, Belgaum, with the cash accounts.

Dated 22nd May 1917.

Range or Round Officer, Khanapur.

Cheque for Rs. 150 is sent to the Range Forest Officer, Khanapur.

Dated 1st June 1917.

Divisional Forest Officer, Belgaum.

Received rupees (in words and figures) one hundred and fifty only (150-0-0).

Dated 3rd June 1917.

Range or Round Officer, Khanapur.

[Article 148.]

FORM No. 21.

S. No. 97.

BOMBAY, SOUTHERN CIRCLE.

List of credits required for the quarter ending 30th September 1917.

In whose favour.	Name of treasury.	Amount.	Remarks.
1	2	3	4
Conservator of Forests, Southern Circle ..	Belgaum	Rs. 6,000	Address—Belgaum.
Divisional Forest Officer, Belgaum Division.	Do.	9,000	Do.
Do.	Bank of Bombay ..	500	Do.
	Total ..	15,500	Fifteen thousand five hundred only.

No. of 1917-18.

Forwarded to the Accountant General, Bombay.

Belgaum, dated the 15th June 1917.

Conservator of Forests,
Southern Circle.

FORM No. 22.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Account current with the Belgaum Treasury for the quarter ending 30th June 1917.

Cr.

S. No. 97
Dr.

Date.	Letters of credit.	Amount.	Date.	Number of cheque.	Particulars of cheques.	Amount.
1	2	3	4	5	6	7
1st April 1917	No. 5 of 20th March 1917	Rs. s. p. 6,000 0 0	1st April 1917	799	Contractor—Advance	Rs. s. p. 1,000 0 0
			15th April 1917	890	Forest Ranger—Advance for works	250 0 0
			30th April 1917	1351	Do. do.	150 0 0
			1st May 1917	1052	Self for current divisional expenses	1,000 0 0
			10th May 1917	1053	Do. do.	1,500 0 0
			30th May 1917	1054	Contractor—Advance	100 0 0
			29th May 1917	1055	Forest Ranger—Advance for works	150 0 0
			1st June 1917	1056	Self for current divisional expenses	1,000 0 0
			Do.	1057	Forest Ranger—Advance for works	150 0 0
			10th June 1917	1058	Self for current divisional expenses	100 0 0
					Balance undrawn on June 30th	5,400 0 0
						600 0 0
	Total	6,000 0 0				6,000 0 0
1st July 1917	Belgaum, the 30th June 1917.					
	Balance of No. 5 of 20th March 1917.	600 0 0				
	No. 24 of 16th June 1917	9,000 0 0				

Divisional Forest Officer,
Belgaum Division.

[Article 156.]

FORM No. 23.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

*Register
Return of cheques drawn during June 1917.*

No. of cheque.	Date.	On what treasury.	Amount.	For use in Accountant General's Office.	Remarks.
				Date of encashment at treasury.	
1	2	3	4	5	6
1056	1st	Belgaum ..	Rs. a. p. 1,000 0 0		
1057	1st	Khanapur ..	150 0 0	..	
1058	10th	Belgaum ..	100 0 0	..	
		Total (in words) ..	1,250 0 0	..	One thousand two hundred and fifty only.

Forwarded to the Accountant General, Bombay.

Dated at Belgaum :
The 30th June 1917.

Divisional Forest Officer, Belgaum.

Note.—Column 5 and the forwarding endorsement below the bottom line should be omitted in the Form of Register. Copies of the form of register will be supplied in bound books and those of return in loose sheets.

Articles 61, 110 to 112, 114, 122 to 124, 126, 127, 130, 140, 144, 147, 152 to 154, 157, 159, 162, 167 and 169.]

FORM No. 24.

DAILY CASH BOOK.
BOMBAY, SOUTHERN CIRCLE.

Dr. *Cash book of Divisional Forest Officer, Belgaum Division, for the month of June 1917.* Cr.

Date.	Item No.	Particulars.	Receipts.	Head of service.	Date.	No. of		Particulars.	Disbursements.	Head of Service.
						Item	Voucher.			
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.						Rs. a. p.	
		Cash balance brought forward . .	100 0 0	..	1st.	1	1	By paid pay of Mr. , Assistant Conservator of Forests, Belgaum Division, for May 1917.	500 0 0	BI—b.
1st.	1	To Cheque No. 1056—5 on the Belgaum Treasury.	1,000 0 0	Remittance						
1st.	2	To Cheque No. 1057—6 on the Khanapur Treasury.	150 0 0	Remittance	1st.	2	1	By paid fixed travelling allowance to Mr. , Assistant Conservator of Forests, Belgaum Division, for May 1917.	150 0 0	BII—b.
1st.	3	To recovered Income tax from Mr. , Assistant Conservator of Forests, Belgaum Division, V. No. 1 on Rs. 420.	13 2 0	Income tax	1st.	3	2	By paid pay of Divisional Office Establishment for May 1917.	188 2 0	BI—d.
					1st.	4	3	By amount advanced to , Forest Ranger, Khanapur Range, for current expenses.	150 0 0	Forest Ad- vances.
1st.	4	To received from Mr. , Assistant Conservator of Forests, Belgaum Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1917, by deduction from pay bill.	20 0 0	Service Funds.	2nd.	5	4	By paid K. N. Gavda, Contractor for cutting and conveying 800 junglewood poles from Block XIX, Compartment No. 9, to Nagargall Depot at 8 annas each.	400 0 0	AI—g.
1st.	5	To received subscriptions to the General Provident Fund from Mr. , Assistant Conservator of Forests, Belgaum Division, for May 1917.	60 0 0	G. P. Fund.	4th.	6	5	By paid by book transfer to Mathematical Instrument Department, price of 1 prismatic compass as per Bill No. 15 of 20th May 1917.	50 0 0	AVI—c.
1st.	6	To recovered from Mr. Forest Ranger, 3rd instalment of advance of one month's pay made to him in March 1917.	20 0 0	Objection book advance.	20th.	7	6	By paid A.N. Desai, Contractor for delivering at Tawargatti Depot 1,600 c. ft. firewood at Rs. 17. per 100 c. ft. 272 0 0 And 156 c. ft. charcoal at annas 8 per c. ft. 78 0 0	350 0 0	AI—b.

1st.	7	To clothing recoveries made by deduction from pay of permanent protective establishment for May 1917.	2 1 0	Clothing Receipts.	20th.	8	7	By revenue paid into Belgaum Treasury as per chalan No. 1 of this date.	748 0 0	Remittance.
4th.	8	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1917.	50 0 0	Book transfer.	20th.	9	8	By revenue paid into Belgaum Treasury as per chalan No. 2 of this date.	10,000 0 0	Do.
20th.	9	To Cheque No 1058—7 on Belgaum Treasury.	100 0 0	Remittance.	20th.	10	9	By revenue paid into Belgaum Treasury as per chalan No. 3 of this date.	375 0 0	Do.
20th.	10	To recovered by work done from A. N. Desai, Contractor, balance in full, Cr. Item No. 40 of 20th March 1917.	350 0 0	Forest Advances.	30th.	11	10 to 17	By expenditure incurred by the Range Forest Officer, Khanapur, as per his accounts from 26th May to 26th June 1917.	332 0 0	11 Forests.
20th.	11	Outstandings recovered ..	10,748 0 0	IIa.	30th.	12	..	By amount of revenue of the Khanapur Range remitted to treasury as per schedule in Form No. 86.	1,300 0 0	Remittance.
20th.	12	Outstandings recovered ..	375 0 0	IIb.						
30th.	13	To amount of deposit money received and credited as per deposit schedule.	50 0 0	Forest Deposits.						
30th.	14	To revenue collected in the Khanapur Range from 26th May to 26th June 1917.	1,250 0 0	IX. Forests.						
30th.	15	To recovered from the Range Forest Officer, Khanapur, by expenditure incurred in Khanapur Range from 26th May to 25th June, balance in full, Cr. Item No. 15 of 15th May 1917 ..	200 0 0							
		In part, Cr. Item No. 4 of 18th June 1917 ..	109 14 6	Forest Advances.						
		Total ..	14,598 2 0							
								Total ..	14,548 2 0	
								Cash balance in hand on 30th June 1917.	55 0 0	
								Grand Total ..	14,598 2 0	
								Rupees fourteen thousand, five hundred and ninety-eight and annas two.		

Belgaum, 30th June 1917.

Divisional Forest Officer,
Belgaum Division.

FORMS.

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[Articles 114, 123 and 167.]

FORM No. 25.

*Cash account of the Divisional Forest Officer, Belgaum Division, Southern Circle,
for the month of June 1917.*

No. _____ of 1917-18.

Via Belgaum Camp.
District.

Dated 5th July 1917.

Forwarded to the ACCOUNTANT GENERAL, BOMBAY, under article 167 of the Bombay Forest Manual.

2. The following Statements,* etc., are attached :—

Form No. 35 with Vouchers.

Form No. 36 with Chalans.

Form No. 34 with Vouchers has this day been sent through the Conservator of Forests, Southern Circle (article 168).

Clothing Memo.

Divisional Forest Officer, Belgaum Division.

* NOTE.—Blank returns should not be submitted, but a note made at foot of this statement of the Forms that are blank.

Posted.

Checked.

Examined.

Auditor.

Auditor.

Superintendent

FORM No. 25—continued.

Dr.

Cash account of the Divisional Forest Officer, Belgaum Division, Southern Circle, for the month of June 1917.

Cr

Date.	No. of Item	Particulars.	Receipts.	Head of Service.	Date.	No. of		Particulars.	Disbursements.	Head of Service.
						Item	Voucher.			
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.						Rs. a. p.	
		Cash balance brought forward ..	100 0 0							
		To amount recovered on account of income tax from salaries as noted below :—								I. Refunds and irregular back-payments—refunds—Forests.
		Rs. a. p.								
	1	Voucher No. 1 on Rs. 420. 18 2 0								
		Do. do.								
		Do. do.								
		Do. do.								
		Do. do.	18 2 0	Income tax.						
		Do. do.								
		Do. do.								
		Do. do.								
		Do. do.								
		Do. do.								
		To revenue received during the month, as per details in Form No. 85 attached.	12,878 0 0	XII ^{XIII} Forests. Interest, miscellaneous on other accounts.		1 to 8 4 and 11	1 to 17	By expenditure charged during the month, as per details in Form No. 85 attached.	1,970 2 0	II ^{III} Forests.
		Carried forward ..	12,566 2 0					Carried forward ..	1,970 2 0	

N.B.—When there are no transactions to enter against the service heads already printed in this form, please see that entries of a different nature are not shown against those heads, but that they are entered on another inner sheet bearing Press No. 805, which should be placed between pages 4 and 5.

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FORMS.

Date.	No. of Item	Particulars.	Receipts.	Head of Service.	Date.	No. of		Particulars.	Disbursements.	Head of Service.
						Item	Voucher.			
1	2	3	4	5	6	7	8	9	10	11
		Brought forward ..	Rs. a. p. 12,558 2 0					Brought forward ..	Rs. a. p. 1,970 2 0	
		To received subscription to the Un-covenanted Service Family Pension Fund :—		XXV. Miscellaneous Sale proceeds of Stores, etc., (provincial).				† By amount of cash and clothing recoveries credited as per contra adjusted in the Accountant General's Office.		Cash recoveries.
		Officers from whom recovered.	For what month.	Branch.	Amount.			By amounts of deposit money repaid as per deposit schedule attached.		Forest Deposits.
1st.	4	Mr. Assistant Conservator of Forests, Belgaum Division.	June 1917.	Life assurance Branch.	20 0 0					
		To amount of deposit money received and credited in the account as per deposit schedule attached.		Bombay Un-covenanted S.F. Pension Fund.	50 0 0					
				• L i f e Assurance Branch.						
30th.	14	To Cheques drawn as per details in form No. 23 submitted.	Rs. a. p. 1,250 0 0	Forest Deposits.						
		To receipts of the forest settlement officer, as per form No. 23 submitted.	..	Forest Cheques.	1,250 0 0					
		Total ..	1,250 0 0							

Page 159.—Form No. 25:—

For the Dr. entries dated 20th and 30th substitute the following:—

			Rs. a. p.	
30th	15	To recoveries from disbursements as per Form No. 34 (submitted to the Conservator).	309 14 6	Forest Advances.

For "14,488-2-0" total carried forward in column 4 read "14,138-2-0".

For Cr. entry dated 1st substitute the following:—

			Rs. a. p.	
1st	4	3 By amount of advances made to disbursements as per Form No. 34 (submitted to the Conservator).	150 0 0	Forest Advances.
20th	16	.. By amount of advances made to contractors as per Form No. 34 (submitted to the Conservator).		
		Rs. a. p.		
		Total payments during the month ..	0 0 0	
		Less recoveries ..	350 0 0	
		Net ..	-350 0 0	Work Advances.

For "1,970-2-0" total carried forward in column 10 read "1,620-2-0".

(G. M., R. D., No. 1633-D-24, dated 11-5-1926.)

FORMS.

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pas.
on
d-

Date.	No. of item	Particulars.	Receipts.	Head of Service.	Date.	No. of		Particulars.	Disbursements.	Head of Service.
						Item	Voucher.			
1	2	3	4	5	6	7	8	9	10	11
		Brought forward . . . To amount of rent recovered from Forest Officers on account of Public Works Department—	Rs. a. p. 14,488 2 0 138 4	Account between Bombay and P. W.D. (ordinary branches). IV Items, etc.				Brought forward ..	Rs. a. p. 1,070 2 0 620 4	
		Officers from whom recovered.†	For what month.		Amount.					
				Rs. a. p.						
		To received subscription to the General Provident Fund :—		General Provident Fund.	20th and 30th.	8, 9 10 and 12	..	By revenue paid into Treasuries, as per details in Form No. 36 attached.	-12,423 0 0	
		Officers from whom recovered.	No. of Account.		For what month					
				Amount.						
1st.	5	Mr. Assistant Conservator of Forests, Belgaum Division.	May 1917	Rs. a. p. 60 0 0						Cheques and bills (cancelled) Forests. Remittances to treasuries. Inter-departmental transfer.
		Total	14,626 2 0					Total	14,053 2 0 65 0 0	
								Cash balance in hand, 30th June 1917.	14,118 2 0	
								Grand Total	14,183 2 0	

† Name of the party or the designation of the officer, as the case may be, from whom the recovery has been made.
 Certified that with the exception of items on account of cash recoveries of service payments duly noted in the cash book but not shown herein, the lump sums shown agree with the details in the Cash Book and also with other subsidiary returns concerned.
 Certified that the cash balance has been counted and found to agree with the computed balance.

Divisional Forest Officer.

Page 160, Form No. 25.—For the certificate regarding cash balance at the foot of the form substitute:—

“Certified that the balance in my hands on 30th June.1917 amounted by actual count to Rs. (55-0-0) fifty-five only as shown above, and that I am personally responsible that the said balance was actually in my custody.”

						Rs.	a.	p.	
						200	0	0	
Sale of timber in Depôts—									
	Name of Depôt.	Kind.	No.	c. ft.	Rate.	Amount.			
						Rs. a. p.			
31	Tavargatti	Teak scantlings.	90	150	Re. 1 each.	150 0 0	150	0 0	
								I a.	
Sale of firewood in Depôts—									
	Name of Depôt.		Quantity.		Rate.	Amount.			
						Rs. a. p.			
32	Tavargatti		600 c. ft.		Rs. 25 per 100 c. ft.	150 0 0	150	0 0	
								I b.	
Sale of Bamboos brought departmentally.									
	Name of Depôt.		No.		Rate.	Amount.			
						Rs. a. p.			
5	Nagargali		2,500		Rs. 2 per 100.	50 0 0	50	0 0	
								I c.	
Timber—									
	Permit No.	Kind	No.	C. ft.	Rate per	Amount.			
					12.5 c. ft.	Rs. 6.	15 0 0		
4	1	Matti	2	31.25					
31	Price of Konnur Coupe No. 5, sold standing ..					272 0 0	287	0 0	II a.
	Auction of confiscated wood—								II a.
	Divisional offence.	Kind.	No.	C. ft.	Rate per	Amount.			
					12.50 c. ft.				
Price of wood in assessed waste or disforested number—									
	Kind.	No.	C. ft.		Rate per	Amount.			
					12.50 c. ft.			II a.	
Royalty on reserved trees in malki numbers—									
	Kind of trees.	No.			Amount.			II a.	
Price of standards damaged—									
	Block No.		No. of trees.		Rate each.	Amount.		II a.	
	Coupe No.								
Firewood—									
	Permit No.	Head loads.	Rate.	Cart loads.	Rate.	Amount.			
						Rs. a. p.	Rs. a. p.		
9	10		3	4	0 4 0	1 0 0	1 0 0	II b.	
6	Price of 500 c. ft. of firewood sold from Merde Coupe No. 4 at Rs. 25 per 100 c. ft.					125 0 0	125	0 0	
						Carried over	963	0 0	

Dr. Item No. of Cash Book.	Particulars. (These should be detailed as regards kind of produce, number, quantity, etc.)				Amount.	Divisional Officer's order and Head of Service.	
1	2				3	4	
	Brought over ..				Rs. a. p. 983 0 0		
	Auction of confiscated firewood— Divisional Head loads. Cart loads. Amount.				..	II b.	
	No.						
	Bamboos— Permit No. Dowga. Medar. Sib. Amount. Rate per 100. Rate per 100. Rate per 100.						
1 to 16	4 to 10	Rs. 3. Re. 1. 200, 200	Rs. 2. Re. 1. 1.	Rs. 1. Re. 1. 1.	.. 8 0 0	II c.	
	Grazing—						
	Per- mit Nos.	Buffaloes, Bullocks and cows.	Number of— Goats, and sheep.	Total animals each.	Rate each.	Amount.	
17	..	480	..	480	Rs. a. p. 0 4 0	Rs. a. p. 120 0 0	II d.
	Minor forest produce—						
	Permit Nos.	Stones	Number of carts of— Earth. Cangs.	Rate each cart.	Amount.		
				Rs. a. p.	Rs. a. p.		
18	1 to 3	80 cart loads.	0 2 0	10 0 0	II e.
21	Price of Honey and Wax farm Tapping fees— Number of palm trees.				.. 288 0 0	II e.	
			Rate.	Amount.			
	Drift and wastewood and confiscated forest produce.						
	Kind.	No.	C.ft.	Rate.	Amount.		
20	Teak poles.	50	150	Rs. a. p. Rs. 5 per 12.5 c.ft.	50 0 0	50 0 0	III.
	Revenue from forest not managed by Government						
	Fines from contractors—						
	Name.	Divisional order No.		Amount.			
	Permit extension fees				V a.
	Ground rent in Depôts				V c.
	Compensation—						
	Divisional offence No.				Amount.		
23 to 25	20, 35, 40			Rs. a. p. 8 8 0			
	1916 17			2 0 0			
	Subsistence or travelling allowance received from Court				.. 8 0 0	V a.	
	Price of pass books—						
26 and 27	No.			Amount. Rs. a. p. 3 0 0		3 0 0	V c.
	Sale of unserviceable stores— Description.				Amount.		V c.
	Price of lost dress, buttons, etc.— Description. ☉				Amount.		V c.
	Provident fund—				Total receipts ..	1,450 0 0	
	From whom.	For month.	Amount.				G. P. F.
	Dress fund—	For month.	Amount.				
2	Ranger	May 1917	..		Rs. a. p. 2 1 6	2 1 6	D. F.
	Carried over ..				1,452 1 6		

Dr. Item No. of Cash Book.	Particulars. (These should be detailed as regards kind of produce, number, quantity, etc.)	Amount.	Divisional Officer's order and Head of Service.
1	2	3	4
	Brought over ..	Rs. a. p. 1,452 1 6	
	Income tax— From whom. For month. Amount.		I. T.
	Recoveries of advance of pay— From whom. Amount.		
3	Ranger Deposits— From whom. For what purpose. Amount.	20 0 0	O. B. A.
30	M. N. Pandit .. Price of Coupe 4 of Block X. Amount.	50 0 0	Deposit.
	Cash recovery— From whom. For what purpose. Amount.		C. R.
1	Advance received by cheque	150 0 0	Advances.
	Advances recovered— From whom. Amount.		A.
	Vouchers re-adjusted— Number of month. Amount.		Disallowed.
	Grand total receipts ..	1,672 1 6	

EXPENDITURE.

Item No.	Voucher No.	Particulars. (In brief, details being given in vouchers.)	Amount.	Divisional Officer's remarks and Head of Service.
1	2	3	4	5
		Girdling work as per voucher No. of trees. Rate. Amount.	Rs. a. p.	A I a.
		Conveyance of timber departmentally Kind. No. Cubic feet. Rate. Amount.		A I a.
		Preparing and supplying running fuel		A I b.
		Bamboos brought departmentally		A I c.
		Sandalwood operations		A I d.
		Marking out coupes as per muster roll		A II.
		Marking standards in coupes as per muster roll. Block. Coupe. No. of standards. Month.		
1	1	X. 4 600 June 1917	3 0 0	A II.
		Oil and contingencies at nakas		
2	2	Gunji Naka	2 0 0	A II.
		Impounding cattle		A II.
		Carriage of confiscated wood	10 0 0	A III.
3	3	10 teak scantlings (25 c.ft.) and 50 teak poles (150 c.ft.) to Khanapur Depot.		
		Feed and keep of cattle No. of Particulars. Rate. Amount.		A VI b.
		Purchase of dead stock		A VI c.
		Road work.		
		Name Esti- Authority Particulars Amount. of mated sanctioning of road. Amount. the work. estimate.		
		New work. Bridle path in Nagargali block, 37 chains as per Muster roll.	60 0 0	A VII a.
		Special repairs.		
		Annual repairs.		
		Carried over ..	75 0 0	

Item No.	Voucher No.	Particulars. (In brief, details being given in vouchers.)	Amount.	Divisional Officer's remarks and Head of Service.	
1	2	3	4	5	
		Brought over ..	Rs. a. p. 75 0 0		
		Buildings— Name Estl- of mated Authority. Particulars of work. Amount. ing. amount.			
		New work. Special repairs. Annual repairs.	Rs. a. p.		
		Nagar-gall rest house.	White-washing and turning tiles. 15 0 0	15 0 0	A VII b.
		Wells and fencing— Name Estl- of mated Authority. Particulars. Amount. well. amount.		..	A VII c.
		New work. Special repairs. Annual repairs.			
21	19	Demarcation work as per muster roll— In Nagpur 2 miles of external boundary ..	19 8 0	19 8 0	A VIII a.
22	20	Nursery work as per muster roll— In Block XIX. Compt. 1918—15 teak seedlings planted. Fire tracing as per muster roll— Month. Block. Line. Miles. Amount.	10 8 0	10 8 0	A VIII a. A VIII f.
14	12	Cultural operation as per muster roll— Block. Compartment. Month. Amount. XIX 10 June ..	Rs. a. p. 15 0 0	15 0 0	A VIII g.
		Rewards— Divisional offence No. ..	Amount.		A IX c.
4	4	Pay of establishment permanent protective— Month. Amount.	Rs. a. p. 143 0 0	143 0 0	B I c.
5	5	Pay of clerk— Month. Amount.	Rs. a. p. 20 0 0	20 0 0	B I d.
and 7	4 and 6	Local allowance— Month. Amount.	Rs. a. p. 19 0 0	19 0 0	B I e.
8	6	Travelling allowance— Name. Month. Amount.	Rs. a. p. 15 0 0	15 0 0	B II c.
		Ranger .. May 1917 ..	Amount. Rs. a. p.		B III a. B III b. B III c. B III f.
		Stationery— Amount.			
		Carriage of office Kit ..			
		Cost of service Postage labels ..			
		Money order commission ..			
		Total expenditure ..	332 0 0		
11 to 13, 18 and 19	9 to 11, 16 and 17	Remittances to Treasury— Date of Treasury Chalan. ..	Amount.	1,300 0 0	Remittances.
		Deposits repaid ..			Deposits.
		Advance of pay or per works— Whom. Authority, number and date ..			Advances.
		Refunds as per voucher ..			Refund.
		Carried over ..	1,632 0 0		

Item Nos.	Voucher Nos.	Particulars. (In brief, details being given in vouchers.)	Amount.	Divisional Officer's remarks and Head of Service.
1	2	3	4	5
			Rs. a. p. 1,632 0 0	
		Brought over ..		
		Cash balance as per Cash book on 20th as follows :-		As per Ledger.
			Rs. a. p.	Rs. a. p.
		Out of cheque ..	40 1 6	
		Revenue ..		
		Vouchers unadjusted ..		
		Grand Total ..	1,672 1 6	This total should agree with the total under receipts.

Submitted in duplicate to the Divisional Forest Officer. Belgaum Division.

Date 28th June 1917.

Range Officer.

Duplicate copy returned, amount admitted being Rs.

(in words and figures).

The orders given in the last column should be carried out.

Date 10th July 1917.

Divisional Forest Officer.

For use in Divisional Forest Office.

Head of Service.	Amount.	Head of Service.	Amount.
1	2	3	4
	Rs. a. p.		Rs. a. p.
IX Forests ..	1,250 0 0	Remittances ..	1,300 0 0
Deposits ..	50 0 0	Objection book advance ..	..
Objection book advances ..	20 0 0	Deposits by cash or transfer ..	..
Conveyance advance ..	..	II, Forests ..	332 0 0
Dress Fund ..	2 1 6	Refunds and drawbacks ..	..
Income tax ..	..	Total ..	1,632 0 0
General Provident Fund ..	..	Previous balance ..	200 0 0
Cash recovery ..	..	Amount advanced during the ..	150 0 0
Advance recovered ..	309 14 6	month.	
Total ..	1,632 0 0	Total ..	350 0 0
		<i>Deduct</i> recovery during the month.	309 14 6
		Balance outstanding ..	40 1 6

FORM No. 25-B.

BELGAUM DIVISION, KHANAPUR RANGE, DESUR ROUND.

Cash account for the month of May 1917.

RECEIPTS.

Dr. Item No. of Cash Book.	Particulars. (These should be detailed as regards kind of produce, number, quantity, etc.)					Amount.	Divisional Officer's order and Head of Service.		
1	2					3	4		
	Cash balance as per Cash book ..					Rs. a. p. 10 0 0	As per Ledger. Rs. a. p. 10 0 0		
	Auction of wood—								
	Place of auction.	Description.	Kind.	No. C.ft.	Rate per 12.50 c.ft.	Amount.			
19	Konur S. No. 15.	Dieforested.	{ Matti. Jungle-wood.	37.50	8 0 0	Rs. a. p. 300 18 0 0			
20	Near Nala.	Dead fallen.	Nandi	19.00	Fixed.	4 0 0			
3	Desur	Confiscated in D. O. No.	Teak.	16.20	Fixed.	15 0 0	55 0 0 II. a.		
	Royalty on reserved trees in Malki Nos.								
	Kind of trees.		No.	Amount.					
5	Teak	..	6	Rs. a. p.	6 0 0	10 0 0	II. a.		
	Black wood	..	4	Rs. a. p.	4 0 0				
	Firewood—								
	Permit No.	Head loads.	Rate.	Cart loads.	Rate.	Amount.			
4	10	..	..	4	Rs. a. p. 0 4 0	Rs. a. p. 1 0 0	1 0 0 II. b.
	Auction of Firewood—								
	Place of auction.	Description.	Head loads.	Cart loads.	Amount.				
	Bamboos—						II. b.		
	Permit No.	Dowga Rate per 100.	Medar Rate per 100.	Sib Rate per 100.	Amount.				
6 to 12	4 to 10	Rs. 8. 200	Rs. 1. 200	Rs. 2. ..	Rs. 1. ..	Rs. 1. ..	Rs. a. p. 8 0 0	8 0 0 II. c.	
	Grazing—								
	Permit No.	No. of Buffaloes.	Bullocks and cows.	Goats and sheep.	Ca. meis.	Total animals.	Rate each.	Amount.	
13	490	480	Rs. a. p. 0 4 0	Rs. a. p. ..	120 0 0 II. d.
	Carried over ..					204 0 0			

Dr. - Item No. of Cash Book.	Particulars. (These should be detailed as regards kind of produce, number, quantity, etc.)						Amount.	Divisional Officer's order and Head of Service.	
1	2						3	4	
						Rs. a. p.			
						Brought Over ..	204 0 0		
	Minor Forest produce—								
	Permits Nos.	No. of carts of Stones.	No. of carts of Earth.	No. of carts of Cane.	Rate each cart.	Amount.			
14 to 16	1 to 3	80	..	..	Rs. a. p. 0 2 0	Rs. a. p. 10 0 0	10 0 0	II c.
	Compensation—								
	Divisional offence No.				Amount.				
17	20, 35, 40				Rs. a. p. 1 8 0				
	1916-17.				2 0 0				
					and 2 8 0		6 0 0	V c.	
	Subsistence or travelling allowance received from Court From whom.						Amount.	V c.	
18	Rent of forest lands leased out						..	5 0 0	V c.
	Price of lost dress, buttons, etc.— Description.						Amount.	V c.	
	Total receipts ..						225 0 0		
2	Provident Fund—								
	From whom.			For month.		Amount.			
	Forester.			April 1917.		Rs. a. p. 2 0 0	2 0 0	G. P. F.	
	Dress fund—								
	From whom.			For month.		Amount.		D. F.	
	Recoveries of advance of pay—								
	From whom.						Amount.	O. B. A.	
	Deposits—								
21	From whom.			For what purpose.		Amount.			
	M. N. Desai ..			Dead standing trees in forest.		Rs. a. p. 10 0 0	10 0 0	Deposits.	
	Cash recovery—								
	From whom.			For what purpose		Amount.		C. E.	
1	Advance received by Cheque						..	150 0 0	Advances
	Vouchers read/justed— Voucher No.						Amount.	Disallow ed.	
	Grand Total receipts ..						387 0 0		

EXPENDITURE.

Item Nos.	Voucher Nos.	Particulars. (In brief, details being given in vouchers.)	Amount.	Divisional Officer's remarks and Head of Service.
1	2	3	4	5
			Rs. a. p.	
		Marking out Coupes as per Muster-roll	..	A II.
1	1	Marking standards in coupes as per Muster-roll— Block. Coups. No. of standards. Month.	..	
		X 600 May 1917.	3 0 0	A II.
2	2	Oil and contingencies at Nakas— Desur Naka. Impounding cattle—	..	A II. A II.
3	3	Carriage of confiscated wood— 10 teak scantlings (25 c. ft.) and 50 teak poles (150 c. ft.) to Khanapur Depot. Road-work—	10 0 0	A III.
		Name of road. Estimated amount. Authority sanctioning the estimate. Particulars of work. Amount.		
8	5	Nagargall Birchl. 50 Buildings—	Annual repairs. D. F. O.'s 450 No. 2-3-17 Clearing gutters. Rs. a. p. 20 0 0	20 0 0 A VII a.
		Name of building. Estimated amount. Authority. Particulars of work. Amount.		
			Rs. a. p.	
9	6	Desur Naka house. Wells and fencing—	Annual repairs. White-washing and turning tiles. 5 0 0	5 0 0 A VII b.
		Name of well. Estimated amount. Authority. Particulars of work. Amount.		A VII c.
10	7	Nursery work as per Muster-roll— In block XIX. Compt. 20 1215 teak seedlings planted. Fire tracing as per Muster-roll— Month. Block. Line. Miles. Amount.	10 0 0	A VIII a. A VIII f.
11	8	Cultural operations as per Muster-roll— Block. Compt. Month. Amount. Rs. a. p.	X 10 May 1917. 10 0 0	10 0 0 A VIII g.
		Rewards— Divisional offence No. Amount.		A IX c.
4	4	Pay of establishment. Month. Amount. Rs. a. p.	Permanent protective. April 1917. 52 0 0	52 0 0 B I c.
5	4	Local allowance .. Month. Amount. Rs. a. p.	April 1917 .. 19 0 0	19 0 0 B I c.
		Travelling allowance— Name. Month. Amount. Rs. a. p.	.. .. 8 0 0	8 0 0 B II c.
6	4	Forester .. April 1917 ..	8 0 0	8 0 0 B III g.
7	4	Fixed contingent allowance— ..	1 0 0	1 0 0 B III g.
12	9	Money Order commission ..	2 0 0	2 0 0 B III f.
		Total expenditure ..	142 0 0	

Item Nos.	Voucher Nos.	Particulars. (In brief, details being given in vouchers.)	Amount.	Divisional Officer's remarks and Head of Service.
1	2	3	4	5
			Rs. a. p.	
		Brought over ..	142 0 0	
		Remittances to Treasury— Date of Treasury Chalan ..	225 0 0	Remittances.
		Deposits repaid ..	..	Deposits.
		Total ..	367 0 0	
		Cash balance as per cash book on 20th May 1917 as follows :— Rs. a. p.	20 0 0	As per Ledger. Rs. a. p.
		Out of Cheque .. 20 0 0		20 0 0
		Revenue		
		Vouchers unadjusted		
		Grand Total ..	387 0 0	This total should agree with the total under receipts.

Submitted in duplicate to the Divisional Forest Officer.....

Date.

Round Officer.....

Duplicate copy returned, amount admitted being Rs. (in words and figures)
The orders given in the last column should be carried out.
Date.

Divisional Forest Officer.....

For use in Divisional Forest Office.

Head of Service.	Amount.	Head of Service.	Amount.
1	2	3	4
	Rs. a. p.		Rs. a. p.
IX Forests ..	215 0 0	Remittances ..	225 0 0
Deposits ..	10 0 0	Objection book advances ..	..
Objection book advances ..	..	Deposits by cash or transfer ..	..
Conveyance advance ..	..	II forests ..	142 0 0
Dress Fund ..	..	Refunds and drawbacks ..	..
Income-tax ..	..	Total ..	367 0 0
General Provident Fund ..	2 0 0	Previous balance ..	10 0 0
Cash recovery ..	..	Amount advanced during the month ..	150 0 0
Advance recovered ..	140 0 0	Total ..	160 0 0
Total ..	367 0 0	Deduct recovery during the month ..	140 0 0
		Balance outstanding ..	20 0 0

*Deduct'ons.**

		Amount.	
		Rs.	s. p.
<i>Other Funds.</i>			
† Unconvenanted Service Family Pension Fund for June 1917	.. .. .	20	0 0
† Postal Life Insurance Fund	.. .. .	..	..
† General Provident Fund	.. .. .	60	0 0
<i>Other Deductions.</i>			
‡ Instalment in repayment of advance	.. .. .	..	..
‡ Do. " " " " " "	.. .. .	..	..
‡ Do. " " " " " "	.. .. .	..	..
‡ House-rent (to be credited to	.. .. .	..	..
Total		80	0 0

(Signature)

Divisional Forest Officer,
Belgaum Division

* The total of Fund deductions should be signed.

† The period for which the subscription was due should be specified when it differs from the period for which pay is drawn.

‡ This amount has been credited in the Forest Accounts for June 1917.

Divisional Forest Officer, Belgaum Division,
(Head of Office.)

Directions for Note.

1. A salary bill may be encased to a Banker or other recognized Agent, and submitted for collection through such Banker or Agent. This will obviate the necessity to the Officer concerned of attendance in person or by messenger, as payment may then be made direct to the Banker or Agent.

2. When exemption is claimed in respect of any amount paid to an Insurance Company, the original receipt of the Company for the amount paid should be attached to the salary bill. The receipt will be returned with the cheque.

FORM No. 27.

BOMBAY, SOUTHERN CIRCLE.

Salary list of * permanent protective Establishment of the Belgaum Division for the month of May 1917.

Item No.	Name of Range (or forest unit) and of incumbent.	Name of Post.	Fixed Allowance.	Pay, Acting and Leave Allowance claimed (separately).	Pay, Acting and Leave Allowance held over for future payment.	Fines.	Net Charge for each range (or forest unit).	Deductions on account of General Provident Fund.	Other Fund Deductions. Dress Fund.	Income Tax.	Signature or Remarks.	
1	2	3	4	5	6	7	8	9	10	11	12	
1	<i>Rangers.</i>	Ranger, V grade	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		
			15 0 0	60 0 0	..	..	90 0 0	..	2 1 6	..		
	<i>Foresters.</i>	Forester, V grade	15 0 0	..	20 0 0	..	..	20 0 0	..	..	..
			
	<i>Guards.</i>	4 Forest guards at Rs. 10 each .. 3 Forest guards at Rs. 8 each ..	..	..	40 0 0	..	..	..	..	..	..
			..	..	24 0 0	..	1 0 0	..	..	..	..
		Total Guards .. ..	..	..	64 0 0	..	1 0 0	63 0 0	..	..	..
	Total .. ..	..	30 0 0	144 0 0	..	1 0 0	178 0 0	..	2 1 6	..		

* If temporary the No. and date of the Government Resolutions sanctioning the establishment should be quoted in the "Remarks" column of the bill.

1. Certified that all items charged in this bill have been disbursed by me to the proper persons and that their receipts have either been taken in the Establishment Bill Book, or are filed separately in my office; and further that receipt stamps, duly cancelled, are affixed for every payment in excess of Rs. 20. Certified also that all persons in inferior service for whom pay has been drawn in this bill, have actually been entertained during the month.

2. Certified that no person in superior service on this establishment has been absent, either on deputation or suspension, or with or without leave (except on casual leave), during the month of May 1917, and further that all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned under my initials.

3. Certified that no leave has been granted until by reference to applicants' service books and to Part III, Civil Service Regulations, I had satisfied myself that it was admissible, and that all grants of leave and departures on, and returns from, leave, and all periods of suspension and deputation have been recorded in the service books under my initials.

4. Certified that all appointments and permanent promotions and such of the acting promotions as have to be entered in the service books, as per the columns in the standard form No. 23 of the Civil Service Regulations have been entered in the service books of the persons concerned under my initials.

* N.B.—When a subordinate is on leave, the words from “no person” to “further that” should be struck out.

Passed for Rupees (*in words and figures*) one hundred and seventy-three only (Rs. 173-0-0).

Divisional Forest Officer, Belgaum Division.

Dated at Belgaum, the 5th June 1917.

Divisional Forest Officer,
Belgaum Division.

FORMS.

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The following Memo. and certificates should be filled up by the Divisional Forest Officer when salary and allowances are paid to the Protective Establishment in this bill :-

MEMO.	Range Forest Officers.			Forest Guards.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Paid—									
Pay									
Fixed travelling allowance	..								
Fixed contingent allowance	..								
Total	..								
Withheld—									
Pay									
Fixed travelling allowance	..								
Fixed contingent allowance	..								
Total	..								
Fines—									
Pay									
Fixed travelling allowance	..								
Fixed contingent allowance	..								
Total	..								
Savings—									
Pay									
Fixed travelling allowance	..								
Fixed contingent allowance	..								
Total	..								

Certified that the diaries of the movements of the Range Forest Officers for the month of 191 , have been received in my Office.

Certified that the Range Forest Officers were not provided with means of Locomotion at the expense of the State or of Local Funds, and that they were not entitled to or allowed free transit by Railway under a free pass or otherwise for any part of any journey made during the month for which permanent travelling allowance has been drawn in this bill.

Divisional Forest Officer.

Credit—Income Tax	..	Rs. _____
Clothing Recoveries	..	.. _____
B. U. S. F. P. Fund	..	.. _____
House-rent	..	.. _____
Cash Recoveries of Service Payments	..	.. _____
General Provident Fund	..	.. _____

[Articles 130 and 169.]

FORM No. 27-A.

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION.

Acquittance Roll of the Establishment of the Divisional Forest Officer, Belgaum Division, for June 1917 in which month the salaries of the Establishment were drawn.

Name.	Amount.	Month.	Signature and Stamp for each payment exceeding Rs. 20.
1	2	3	4
	Rs. a. p.		
<i>Forester.</i>			
1. Rama Mukunda, Forester, V grade ..	20 0 0	} May 1917.	
<i>Forest Guards on Rs. 10.</i>			
1. Jayant Anant	10 0 0		
2. Vishnu Ganesh	10 0 0		
3. Ramchandra Hunamant	10 0 0		
4. Mula Dawood	10 0 0		
<i>Forest Guards on Rs. 8.</i>			
1. Ganesh Hari	8 0 0		
2. Venktesh Subrao	8 0 0		
3. Keshav Ganpat Rs. 8 - 0 - 0			
<i>Deduct Fine .. 1 - 0 - 0</i>	7 0 0		
Total ..	63 0 0	Rupees sixty-three only.	

Divisional Forest Officer, Belgaum Division.

Note.—Directions for filling in this form are given in rules 9 and 10 in Appendix XXIII of the Manual.

FORM No. 23.

BOMBAY, SOUTHERN CIRCLE.

Periodical Increment Certificate.

Certified that the Officers named below are allowed the sanctioned periodical increments from the dates cited in Column 8 for approved service :—

- (1) Having been the incumbent of the appointments specified for not less than one year from the date in column 7 after deducting periods of suspension for misconduct and of absence on leave without pay.
 (2) Being entitled to the increments as shown in the explanatory memorandum attached.

Name of Incumbent.	Whether substantive or acting.	Appointment.		Rate of Increment.		Date of last increment (or of appointment to post).	Date of present increment.	Pay after present increment.	Suspended for misconduct.		Leave without allowance.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13
Ramsing Motilal	Substantive	Rs. 75	Rs. 25	Rs. 2	Rs. ..	6th June 1916 ..	6th June 1917 ..	Rs. 27				

N.B.—The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memorandum should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

23-13-11

[Articles 128, 137 and 138.]

FORM No. 29.
BOMBAY, SOUTHERN CIRCLE.
Travelling Allowance Bill for Gazetted Officers.

District of Belgaum.					Mr. Travelling Allowance Bill of Extra Assistant Conservator of Forests Pay Rs. 250. Head of Service chargeable—B IIb.						Month of March 1917.						
Headquarters, Belgaum.											Voucher No. 5 of List of Payments for April 1917.						
Date.	Route.				Railway fares.		Steamer Fare and Table Money.			Distance travelled by road, boat or trolly.				Date of last visit (when required by the Controlling Officer).	Purpose of each visit. To be given in such detail as to meet the requirements of the rules in Articles 1161 (a) and 1163, C. S. E.	Remarks.	
	From		To		Single Class. (Specify Class.)	Double Class. II (Specify Class.)	Self.	Servant (Specify number.)	Table money (+ if added — if halted. Articles 1022 and 1023, C. S. E.)	Days halted.	For which mileage is admissible.		For which daily allowance is admissible.				
	Station.	Hour of Departure.	Station.	Hour of arrival.							At full rates.	At half rates [Article 999 (1), C.S.E.]	At full rates.				At half rates [Article 999 (1), C.S.E.]
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1st	Merde	14	Nagargall	18 50						1	5					On tour of inspection of Range Forest Offices.	Halt at Merde commenced from 26th February 1917.
2	Merde		Khanapur			2 12 0				9							
3-11	Nagargall		Khanapur							1			12				
12	Khanapur		Jamboti							5							
13-17	Jamboti	4	Khanapur	8							12						
18	Khanapur	15 52	Suldhal	10 22		3 2 0											
19-24	Suldhal		Gujnal							6	1						
25	Gujnal		Belgaum							1			16				
27	Belgaum	2	Patne	10						4	23						
28-31	Patne		Patne							4							
			Total			5 14 0				27	41						

FORMS.

Instructions for preparing Travelling Allowance Bills.

1. Journeys of different kinds and journeys and halts should not be entered on the same line.
2. Number of miles travelled should be entered in all cases of journeys by road or by boat.
3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not in travelling allowance bills.
4. Fractions of a mile in the total of a bill for any one journey should not be charged for.
5. When the 1st item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.
6. Totals of columns 14 and 15 will be not of the miles travelled but of the days concerned, those for which half mileage rates are admissible being shown as half days.

	Rs.	a.	p.	Signature	of Officer who travelled.
Railway fare (columns 6 and 7)	5	14	0		
Passage money (columns 8 and 9) .. .. .	.....			
" 41 Miles by road at 4 annas per mile (columns 12 and 13).	10	4	0		
" 27 Days for which daily allowance is claimed (columns 11, 14 and 15) at Rs. 3-8-0 per diem.	94	8	0	Office	
Total ..	110	10	0		Extra Assistant Conservator of Forests.
Memorandum.					
<i>Add</i> Table Money for () days (column 10) ..					
<i>Deduct</i> single P. T. A. for () days, Article 1045 C. S. E.					
double " rent due to Government under Article 999 (4), C. S. E. for () days at					
Amount disallowed from Vr. No. 7 for March 1917 as per Accountant General's No. 263, dated 2nd April 1917.	15	8	0	Allocation for 191 -191	Rs. a. p.
Net claim ..	95	2	0	Expenditure including this bill.	Passed (date)
Rupees ninety-five and annas two only.				Balance ..	District Officer.
					Countersigned (date)

Rs. (95-2-0) Ninety-five and annas two only.
 Dated Via Belgaum, 5th April 1917.

Conservator of Forests, S.C.,
 Controlling Officer.

Pay Rupees (95-2-0) Ninety-five and annas two only.
 Dated Via Belgaum, 5th April 1917.

Conservator of Forests, S.C.,
 Treasury Officer.

Notes.

The following points should be attended to in submitting claims for the different descriptions of allowances :—

1. Daily allowances :—

Inadmissible without sanction of the Conservator, when an officer resides for more than 10 days at a place (O. S. R., Article 1056).

2. Sanction of the Chief Conservator required for carriage of horses and camp equipment (O. S. R., Article 1000).

Of the following Certificates those which are necessary should be signed by the Officer.

I.—When allowances are drawn for journeys by sea :—

1. Certified that the passage money charged for was actually paid, and that ^{one}/_{two} servants and the members of family charged for did actually accompany me (Articles 1016 and 1097 and 25 C. S. R.).

2. Certified that board ^{did}/_{did not} include wines and liquors, and the first and the last dinner was taken on

(Article 1022, C. S. R.)

3. Certified that the embarking and disembarking charges from quay to the vessel were actually incurred, and that they do not include expenses incurred on shore (Article 1032, C. S. R.)

(Signature of the Officer.)

II.—When exchanging P. T. A. for other allowances :—

1. Certified that my actual travelling expenses for the journeys by rail and road on by public conveyance exceeded double the amount of my P. T. A. for those days (Article 1045, C. S. R.)

(Signature of the Officer.)

III.—When drawing actual expenses for maintaining camp equipage at Headquarters :—

1. Certified that ^{whole}/_{part} of camp equipage was maintained by me during the period for which I halted at Headquarters, and that the expenses so incurred were not less than the halting allowance drawn for those days (Article 1059, C. S. R.)

(Signature of the Officer.)

IV.—When journey is performed by road :—

1. Certified that the distances travelled by road are correct so far as I have been able to ascertain from the District Officers (*vide* G. R., F. D., No. 2392 of 9th June 1892).

Extra Assistant Conservator of Forests, S. O.

(Signature of the Officer.)

V.—By Officers in *Sind* :—

1. Certified that the permanent carriage was maintained by me on ^{for which actual expenses for the journeys by road are drawn} (Article 854 of the Bom. Sup. to C. S. R.)

2. Certified that the journey on ^{was performed by} means of special conveyance ^{when no permanent carriage was maintained,}

(Signature of the Officer.)

[Articles 123, 137, 188.]

FORM No. 29-A.

BOMBAY, SOUTHERN CIRCLE.

CERTIFICATES.

1. † Certified that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or boat do not exceed their actual travelling expenses, and that under my orders and to my knowledge they (he) travelled by ‡. (Article 1065 (4), C. S. R.)

Also that it was necessary for the officers for whom halting allowance at headquarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn. (Article 1059, C. S. R.)

Divisional Forest Officer, Belgaum.

‡ Head of Office.

2. Certified that the distances between places shown in this bill are correct, so far as I have been able to ascertain from District Officers (G. R., F. D., No. 3804, dated 8th November 1905).

Divisional Forest Officer, Belgaum.

Head of Office.

3. Certified that table money has been passed to those officers only who were not provided with board on the vessel or who were not able from caste scruples to avail themselves of the board provided (Article 1023, C. S. R.). Certified further that such of these officers who remained on board the vessel for only part of a day took their main meal on board at 7 p.m. (in the case of Europeans) or 9 a.m. or 10 p.m. (in the case of Indians). Certified that the amounts charged as steamer fare for themselves, families and servants were actually paid by the officers concerned, and that the charges for embarkation and disembarkation were actually incurred, and that they do not include charges incurred on shore. (Articles 1016 and 1032, C. S. R.)

Head of Office.

Passed for Rs. (in words and figures) (21-9-0) Twenty-one and annas nine only.

Dated at Via Belgaum : }
The 5th April 1917.

Divisional Forest Officer, Belgaum Division.

This amount of Rupees (in words and figures) (21-9-0) Twenty-one and annas nine only has been disbursed by me.

Dated at Via Belgaum : }
The 5th April 1917.

Divisional Forest Officer, Belgaum Division.

† Clause 2 should be scored out with a pen when no mileage is claimed under Article 1065 (4), Civil Service Regulations, and clause 3 when there is no claim under Article 1059. Each Certificate which applies to any item charged in the bill, must be separately signed immediately below it.

‡ Here state conveyance used.

Travelling Allowance Bill of the Permanent Office Establishment of the Divisional Forest Officer,
 † Temporary Head of Service—Bill

Name.	Designation	Maximum Pay of the Appointment.	Dates (and hours, when necessary) of journeys and halts.		Route.		Purpose of Journey.	Kind of Journey, i.e., by Road, Boat, Steamer or Rail (Mail or Ordinary).	Number of miles.
			From	To	From	To			
1	2	3	4		5		6	7	8
	Senior clerk	Rs. 25	1		Merde.				
			2						
			15-10	16-44	Merde .. Nagargall	.. Nagargall		Road.	5
			8	11	Nagargall .. Khanapur	.. Khanapur		Rail.	..
			12	11	Khanapur	Khanapur .. Jamboti		Mail	..
			4	11		Jamboti		Road	12
			13	17		Jamboti .. Khanapur		Road	12
			11	15	{ Jamboti			Road	12
			15-52	17-22	{ Khanapur .. Suldhal			Rail	1
			19	24	{ Suldhal .. Gujnal			Road	1
			15-55	17-10	{ Gujnal .. Suldhal			Rail	1
			2	7	{ Suldhal .. Belgaum			Rail	1
			2	10	{ Belgaum .. Patne			Road	28
			28	31		Patne.			

† For temporary establishments quote No. and date of Government

Camp via Belgaum :
 Dated 2nd April 1917. }

No. 29-A.

Voucher No. 6 of April 1917.

Belgaum Division, for the month of March 1917. Headquarters Station—Belgaum.
Jurisdiction—Belgaum Division.

Allowances claimed.													Total of each line.	Remarks.
Mileage by Road or Boat or Actual Expenses.		Daily Allowance			Railway Fare.		Steamer Fare and Table Money.							
Rate.	Amount.	No. of Days.	Rate.		Class single or double.	Amount.	Class.	Amount.	Servants.		Table Money.			
			No.	Amount.					No. of days.	Amount.				
9	10	11	12										13	14
B.O. Rs.	Rs. a. p.	As.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
As.	1 8 0	8 0 8 0	...	...	...	...	...	...	...	...	...	...	0 8 0	
..	0 8 0	..	..	Inter double.	1 4 0	..	..	..	..	..	..	..	1 4 0	
..	..	9 8 4 8 0	..	..	..	..	..	..	..	..	..	..	4 8 0	
.. 2	1 8 0	..	..	..	..	..	..	..	..	..	..	..	1 8 0	
.. 2	1 8 0	5 8 2 8 0	..	..	..	..	..	..	..	..	..	..	2 8 0	
.. 2	0 2 0	..	..	III dou- ble.	0 13 6	..	..	..	..	..	..	..	1 8 0	
.. 2	0 2 0	6 8 8 0 0	..	..	..	..	..	..	..	..	..	..	0 13 6	*Halt commenced from 28th February 1917.
.. 2	0 2 0	..	..	..	..	..	..	..	..	..	..	..	0 2 0	
.. 2	0 2 0	..	..	..	..	..	..	..	..	..	..	..	3 0 0	
.. 2	0 2 0	..	..	..	..	..	..	..	..	..	..	..	0 2 0	
.. 2	0 2 0	..	..	III dou- ble.	0 5 6	..	..	..	..	..	..	..	0 5 6	
.. 2	2 14 0	..	..	..	..	..	..	..	..	..	..	..	2 14 0	
.. 4	..	4 8 2 0 0	..	..	..	..	..	..	..	..	..	..	2 0 0	
Total	8 10 0 25	8 12 8 0	..	..	2 7 0	..	..	..	..	..	..	..	21 9 0	

Resolution sanctioning the establishment in the Remarks column.

Rupees (in words) Twenty-one and annas nine only.

Contents Received.

Head of Office.

Divisional Forest Officer, Belgaum Division.

FOREST DEPARTMENT.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Voucher No. 6 of April 1917.

For Rs. 21-9-0—Head of Service—Blid.

Instructions for preparing Travelling Allowance Bills.

1. Journeys of different kinds, and journeys and halts, should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.
2. Hours of journey should be mentioned only—
 - (1) When for an absence from headquarters of not more than two consecutive days, daily allowance is claimed for two days;
 - (2) When mileage or actual expenses in lieu thereof are claimed;
 - (3) When both railway or steamer fare, and daily allowance are claimed in respect of a journey by rail or steamer immediately followed by a journey by road or by a halt.
3. Number of miles travelled should be entered in all cases of journeys by road or by boat.
4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiating in should be shown, but in the column "Designation" the word "Acting" should be entered against officers who are officiating in appointments).
5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.
6. Fractions of a mile in the total for each person should not be charged for.
7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the "Remarks" column.

Scale of daily allowance admissible to non-gazetted officers not included in Appendix 25 of C. S. B. (Article 1083), one-third of which is to be added to it:—

Rs.		Rs.		Daily Allowance.	
On pay exceeding .. 275, but not exceeding		.. 500		Rs. a. p.	
Do.	.. 250	do.	.. 275	..	3 0 0
Do.	.. 225	do.	.. 250	..	2 12 0
Do.	.. 200	do.	.. 225	..	2 8 0
Do.	.. 175	do.	.. 200	..	2 4 0
Do.	.. 150	do.	.. 175	..	2 0 0
Do.	.. 125	do.	.. 150	..	1 12 0
Do.	.. 100	do.	.. 125	..	1 8 0
Do.	.. 75	do.	.. 100	..	1 4 0
Do.	.. 50	do.	.. 75	..	1 0 0
Do.	.. 25	do.	.. 50	..	0 10 0
Do.	.. 10	do.	.. 25	..	0 8 0
					0 8 0
					0 3 0

S. No 25
B.O.F.
19 April
1-4-0
1-2-0
0-13-0

Scale for inferior servants—fourth class .. 0 3 0

Details of actual expenses.

		Rs. s. p.	
2nd	Hire of a cart from Merde to Nagargali, 5 miles, at as. 2 per mile	..	0 10 0
12th	Do. from Khanapur to Jamboti, 12 miles, at as. 2 per mile	..	1 8 0
18th	Do. from Jamboti to Khanapur, 12 miles, at as. 2 per mile	..	1 8 0
18th	Do. from Suidhal to Gujnal, 1 mile, at as. 2 per mile	..	0 2 0
25th	Do. from Gujnal to Suidhal, 1 mile, at as. 2 per mile	..	0 2 0
37th	Do. from Belgaum to Patne, 23 miles, at as. 2 per mile	..	2 14 0
Total		..	6 12 0

Divisional Forest Officer, Belgaum Division.

[Articles 128 and 144.]

FORM No. 30.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Transfers between Public Departments.

Bill No. 5 } The Executive Engineer, Belgaum District .. Dr. } Voucher No. 7 of
of 1916-17. } To the Assistant Conservator of Forests, Belgaum Division. } April 1917.

Authority.	Particulars.	Amount.
Executive Engineer's No. 40, dated 25th March 1917.	100 cubic feet of Teak Scantling at Re. 1 per cubic foot	Rs. a. p. 100 0 0
	Total	100 0 0

Rupees (100-0-0) one hundred only.

The debit for this amount against the Department will appear in the accounts for April 1917.

(Signature)

Belgaum,
The 25th March 1917. } Designation of the } Divisional Forest Officer, Belgaum Division.
officer supplying }

[To be filled in by the Department supplied.]

Accepted for Rupees (100-0-0) one hundred only. Credit for this amount will appear in the accounts for April 1917.

(Signature)

Belgaum,
The 1st April 1917. } Designation of the } Executive Engineer, Belgaum District.
Station. } officer supplied. }

FORM No. 31.

[Articles 112, 129 and 145.]
Voucher No. 12 of June 1917.

186

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Daily labour on 37 chains of bridle path in Nagargali Block, Khanapur Range, from 15th to 30th May 1917.

Particulars of work.	Progress.			Description of labour and materials.	No.	Rate.		Amount.		Signatures or Remarks.
	Previous.	Now exhibited.	Total.			At	Per	Per item.	Per work.	
1	2	3	4	5	6	7	8	9	10	11
Excavating path from Kirpoli to Nagargali	37 chains ..	37 chains ..	Coolies ..	240	As. 4	Day ..	Rs. a. p. 60 0 0	Rs. a. p. 60 0 0	
Total ..								..	60 0 0	

This amount of Rupees (in words and figures) (60-0-0) Sixty only has been disbursed by me. Passed for Rupees (in words and figures) (60-0-0) Sixty only.

Dated 24th May 1917.

Range Forest Officer,
Khanapur Range.

Dated at Belgaum : }
The 30th June 1917. }

Divisional Forest Officer, Belgaum Division.

THE BOMBAY FOREST MANUAL.

REVERSE OF FORM No. 31.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Head of Service—A VII-a.

Voucher No. 12 of June 1917.
For Rs. 60.

(For use in the Accountant-General's office.)

19 - 19

Imperial and Provincial Services.

11 Forests.

Audit Page.

Total amount of bill Rs.

Admitted "

Objected to "

As per following details :—

Auditor.

Admitted

Rs.

as per

Recovered

Auditor

Superintendent.

FORM No. 31-A.

[Articles 112 and 145.]

188

BOMBAY, SOUTHERN CIRCLE.

BELGAUM DIVISION, KHANAPUR RANGE, NAGARGALI ROUND.

Muster roll of daily labourers employed on as per Divisional Forest Officer's Order No. dated

No.	Name of employee with name of his father and name of residence.	Rate of wages.	May	May	May	May	May	May	May	May	May	May	May	May	May	May	May	May	Total days.	Total amount.	Date of disbursement.	Signature of payee.	Remarks.	Signature of Officer on work.
			15th 1917.	16th 1917.	17th 1917.	18th 1917.	19th 1917.	20th 1917.	21st 1917.	22nd 1917.	23rd 1917.	24th 1917.	25th 1917.	26th 1917.	27th 1917.	28th 1917.	29th 1917.	30th 1917.						
		Rs. a. p.																		Rs. a. p.				
1	Rama bin Lagma of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
2	Ganesh Govind of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
3	Sattu Ganu of Khanapur	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
4	Govind Ganesh of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
5	Kencha Sidda of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
6	Ninga Bapu of Khanapur	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
7	Rama Ninga of Khanapur	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
8	Laxman Rama of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
9	Chima Bapu of Khanapur	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
10	Nagu Rans of Khanapur	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
11	Rama Sidda of Khanapur	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
12	Lingo Lakhoji of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
13	Laxman Ningapa of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
14	Dawood Hussain of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
15	Peer Mahomed of Khanapur.	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	16	4 0 0				
																			240	60 0 0				

THE BOMBAY FOREST MANUAL.

Abstract of work done.

Details as per clause 4 of paragraph 11 of Appendix XXIII.	No. of coolies.	Rate of wages.	Amount.
Excavating 37 chains of Bridle path in Nagargali Block	240	Rs. a. p. 0 4 0 per day.	Rs. a. p. 60 0 0

Range Forest Officer.
Round Forest.

FORMS.

189

[Articles 112, 128, 146, 157, 159 and 160.]

FORM No. 32.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

GENERAL VOUCHER.

Head of Service—A Id _____ { Voucher No. 6.
of June 1917.

Particulars.	Amount.
Paid A. N. Desai for delivering the following from Block XIX—C/20 at Tawargatti Depot:—	Rs. a. p.
1,600 cubic feet of firewood at Rs. 17 per 100 cubic feet ..	Rs. a. p. 272 0 0
150 cubic feet of charcoal at 8 annas each ..	78 0 0
Total Rupees (<i>in words</i>) Three hundred and fifty only ..	350 0 0

Received the above amount of Rupees (*in figures*) (350-0-0) in part adjustment of advances outstanding against me.

†
(Signature of Payee.

This amount of Rupees (*in words and figures*) (350-0-0) Three hundred and fifty only,
has been disbursed by me.

Dated Khanapur : }
The 25th May 1917. }

†

Range Forest Officer, Khanapur Range.

Passed for Rupees (*in words and figures*) (350-0-0) Three hundred and fifty only.

Divisional Forest Officer, Belgaum Division.

† Signatures taken in Vernacular should always be transcribed into English.

FORM No. 32-A.
BOMBAY, CIRCLE,DIVISION.
VOUCHER No. OF

191 .

HEAD OF SERVICE I—REFUNDS AND DRAWBACKS.

Name of person to whom Refund or Reward is due.	Amount of Refund or Reward.		Month of Account.	Head of Revenue.	No. of Item.	Amount in the Classified Abstract in which the amount is included.		Amount paid.		Acknowledgment of Payees* for Payments made, or Remarks.
	Rs.	a. p.				Rs.	a. p.	Rs.	a. p.	
										Payee's receipts amounting to Rs. , being above Rs. 25 in each case, are herewith attached, and those amounting to Rs. being below Rs. 25 in each case, are retained in my Office. (Head of Office.)

Certified that this order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials and previous order so refund of the same sum has not been issued.
 This amount of Rupees (in words and figures) _____

has been disbursed by me.

Passed for Rupees (in words and figures) _____

Dated

191 .

Range Forest Officer.

Range.

Divisional Forest Officer,

Division. ||

*Signatures taken in vernaculars should always be transcribed into English.

FORMS.

191

[Articles 112, 126 and 146.]

FORM No. 32-C.

FOREST DEPOSIT VOUCHER.

BOMBAY, CIRCLE, DIVISION.

HEAD OF SERVICE—*Forest Deposits.* VOUCHER NO. OF 191

Particulars.	Amount.	Acknowledgment of Payees for payments made, or Remarks.
		Received the amount of Rupees (<i>in words</i>)
		(Claimant's Signature) Stamp if required.
Total Rupees (<i>in words</i>)		*N.B.—Payee's receipt taken in vernacular should be transcribed into English.

This amount of Rupees (*in words and figures*)

has been disbursed by me.

Dated 191 .

Range Forest Officer, Range.

[The following entries should be filled up in the Divisional Forest Office.]

Name of Depositor.	Amount originally deposited.	Dr. Item No. and the month in which deposit was originally credited.		Amount paid on this Voucher.
		No.	Month.	

Passed for Rupees (*in words and figures*)

Divisional Forest Officer, Division.

†Signatures if taken in vernacular should be transcribed into English.

Bill on account of share due to the of the Village Taluka for the Cuttings made in the year 191 .

No.	Name.	Gross Receipts credited to Government as shown within.			Expenditure on account of cutting as shown within.			Net result.			Amount of shares as Khot or Bakhwal-dar.			Amount of share on account of Inam or Isaphut.			Total Due.			Fine.			Net amount to be paid.			Income Tax.			Acknowledgment of Payee, or Remarks.
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1	2																												

Received the amount of Rs. (in words and figures).

Receipt Stamp if required.

N.B.—Payee's receipt taken in vernacular should be transcribed into English.

Countersigned.

Certified that the charges shown in this Bill have not been included and passed in any of the previous Bills.

Conservator of Forests,
Circle.

Collector.

Dated the of 191 .

Divisional Forest Officer,
Division.

The Mamlatdar of
of this payment in this office letter No.

, dated

has been informed
191.

This amount of Rupees (in words and figures)
has been disbursed and passed by me.

Divisional Forest Officer,
Division.

Divisional Forest Officer,
Division.

*Statement showing the Gross Receipts credited to Government on account of Cuttings made, and the Expenditure incurred thereon,
in the Forest of _____ in the _____ Range of the _____ District, during the year 191 .*

Receipts.						Expenditure.								
Amount of Revenue out of which share is to be paid.	Items making up the amount of which share is to be paid.				Amount credited in the Classified Abstract in which the amount in column 2 is included.	Head of Revenue.	Item No. and the month in which the amount was credited in the Classified Abstract.		Head of Service.	No. and Month of Voucher.		Amount of the Voucher.	Amount expended.	Remarks.
							Item No.	Month.		No.	Month.			
1	2				3	4	5		6	7		8	9	10
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				Rs.	a.	p.

Dated the _____ Camp, _____ District : _____ of _____ 191

Divisional Forest Officer,
Division.

FORMS.

195

FORM No. 33.

[Articles 161 to 164.]

196

BOMBAY, SOUTHERN CIRCLE.

CONTRACTORS' AND DISBURSERS' LEDGER.

Contractor A. N. Desai in account with Belgaum Division.

Delivery of Firewood at Belgaum. Contract dated 1st January 1917.

Account No. 5.

Dr.

Cr.

Particulars of work or purpose.	Month of account.	Balance due at commencement of month.	Advance made during the month.		Total Advances.	Advances recovered during the month.			Balance due at close of the month.	Initials of Divisional Forest Officer.	Remarks.
			Cash book Cr. item No and date.	Amount.		Particulars of value of supply or work done or of cash payment.	Cash book Dr. item No. and date.	Amount.			
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Delivery of fuel	June 1917	635 8 0	..	..	635 8 0	By value of work done as per Cr. item No. 4.	10 20-6 17	350 0 0	285 8 0	..	
	July 1917	285 8 0									

Mr. Forest Ranger, Disburser in account with Belgaum Forest Division.

Current expenses in the Khanapur Range.

Account No. 6.

Dr.

Cr.

Particulars of work or purpose.	Month of account.	Balance due at commencement of month.	Cash book Cr. item No and date.	Amount.	Total Advances.	Particulars of value of supply or work done or of cash payment.	Cash book Dr. item No. and date.	Amount.	Balance due at close of the month.	Initials of Divisional Forest Officer.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.		
Current expenses	June 1917	200 0 0	4 1-6-17	150 0 0	350 0 0	By expenditure incurred as per item No. 8. Rs. 332-0-0 Less recoveries— O.B.A. Rs. 20-0-0 D.F. " 2-1-6		15 30-6-17.	309 14 6		
	July 1917	40 1 6							40 1 6		

THE BOMBAY FOREST MANUAL.

For Form No. 34 substitute the following :—

[Article 165 to 168, 171 and 175.]

FORM No. 34.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Abstract of entries in the Contractors' and Disbursers' Ledger during June 1917.

1	2	3	Particulars of Advances.					For Contractors only.						15
			4	5	6	7	8	Compound interest at 9½ per cent.					14	
								9	10	11	12	13		
			Balance outstanding from last month.	Advances made during the month.	Total (Col. 4 plus 5).	Recoveries during the month.	Balance outstanding at close of the month (Col. 6 minus 7).	Balance outstanding from last month.	Interest charged during the month.	Total (Col. 9 plus 10).	Recoveries during the month.	Balance outstanding at close of the month (Col. 11 minus 12).	Total amount outstanding at close of the month (Col. 8 plus 13).	Remarks.
<i>Contractors.</i>			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
5	A. N. Desai ..	Delivery of firewood from coupe No. at Depot.	635 8 0	....	635 8 0	350 0 0	285 8 0	..	..	..	..	..	285 8 0	
7	Basaya ..	Collecting seeds.	25 0 0	....	25 0 0	....	25 0 0	..	..	..	..	..	25 0 0	
	Total Contractors..		660 8 0	....	660 8 0	350 0 0	310 8 0	..	..	..	..	..	310 8 0	
<i>Disbursers.</i>														
6	Range Forest Officer, Khanapur.	Current expenses.	200 0 0	150 0 0	850 0 0	809 14 6	40 1 6	..	..	..	..	..	..
9	Round Officer, Jamboti.	Do. ..	100 0 0	....	100 0 0	....	100 0 0	..	..	..	..	..	..
	Total Disbursers..		300 0 0	150 0 0	450 0 0	809 14 6	140 1 6	..	..	..	..	..	..

FORM No. 34.

[Articles 165 to 168 and 17L]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Abstract of Entries in the Contractors' Ledger during June 1917.

Account in Ledger or.	Name and Rank.	Particulars of work.	Department Debtor.					Department Creditor.				Balance Due.		Remarks.
			Balance due from last month.	Nos. of Dr. items in Cash Book.	Nos. and dates of original items of payments now recovered.	Recoveries in Cash or Value of supplies or work done during the month.	Total.	Balance outstanding from last month.	Nos. of Or. items in Cash Book.	Payments during the month.	Total.	Contractor. By Disburser.	Contractor. To Disburser.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
5	A. N. Desai.	Delivering firewood at Belgaum.	Rs. ..	10	1	Rs. a. p. 350 0 0	Rs. a. p. 350 0 0	Rs. a. p. 635 8 0	..	Rs. a. p. ..	Rs. a. p. 635 8 0	Rs. a. p. 285 8 0		
7	Bassaya ..	Collecting seeds.	..	..	5-6-1917	..	..	25 0 0	..	..	25 0 0	25 0 0	..	..
	Total Contractors ..		..	..	..	350 0 0	350 0 0	660 8 0	..	..	660 8 0	310 8 0	..	..
6	Mr. Forest Ranger	Disburser, Khanapur Range.	..	15	4	309 14 6	309 14 6	200 0 0	4	150 0 0	350 0 0	40 1 6	..	..
			..	..	10-5-1917	..	..	100 0 0	..	..	100 0 0	100 0 0	..	..
9	Rama, Forest.	Disburser, Jamboti Range.	..	..	4	..	..	100 0 0	..	..	100 0 0	100 0 0	..	..
			..	..	1-6-1917	..	..	..	..	..	..	..	..	..
	Total Disbursers ..		..	..	..	309 14 6	309 14 6	300 0 0	..	150 0 0	450 0 0	140 1 6	..	..
	Grand Total ..		..	..	..	659 14 6	659 14 6	960 8 0	..	150 0 0	1,110 8 0	450 9 6	..	..

Belgaum, The 5th July 1917.

Divisional Forest Officer, Belgaum Division.

FO R.M.S.

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[Articles 114, 124, 167, 168, 175 and 177.]

FORM No. 35.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Classified Abstract of Revenue and Expenditure during June 1917.

Note.—The items in this Abstract should be arranged in accordance with the prescribed heads and sub-heads.

No. of Item in Cash Book.	Items.	Amount.	Total of Budget Sub-head.	Remarks.
1	2	3	4	5
	<i>Revenue.</i>	Rs. a. p.	Rs.	
	<i>Ia.</i>			
14	Price of 90 teak scantlings, 150 cubic feet sold from Tavargatti Depot at Rs. 1 per cubic foot.	150 0 0	150	<i>Ia</i>
	<i>Ib.</i>			
14	Price of 600 cubic feet of firewood sold from Tavargatti Depot at Rs. 25 per 100 cubic feet.	150 0 0	150	<i>Ib</i>
	<i>Ic.</i>			
14	Price of 2,500 bamboos sold from the Nagargalli Depot at Rs. 2 per 100.	50 0 0	50	<i>Ic</i>
	<i>Ila.</i>			
10 and 11	Outstandings recovered ..	10,748 0 0		
14	Price of Konnur Coupe No. 5 sold standing ..	272 0 0		
14	Permit fee on 31' 25 cubic feet of Matti wood at Rs. 6 per 12' 5 cubic feet.	15 0 0	11,035	<i>Ila.</i>
	<i>Iib.</i>			
12	Outstandings recovered ..	375 0 0		
14	Permit fees on 4 cart-loads of firewood at annas 4 each.	1 0 0		
14	Price of 500 cubic feet of firewood sold from Merde Coupe No. 4 at Rs. 25 per 100 cubic feet.	125 0 0	501	<i>Iib.</i>
	<i>Iic.</i>			
14	Permit fees on 200 bamboos at Rs. 3 and 200 at Rs. 1 per 100.	8 0 0	8	<i>Iic.</i>
	<i>IId.</i>			
14	Grazing fees on 480 bullocks at annas 4 each ..	120 0 0	120	<i>IId.</i>
	<i>IIs.</i>			
14	Price of honey and wax farm ..	288 0 0		
14	Permit fees on 80 cart-loads of stones at 2 annas each.	10 0 0	298	<i>IIs.</i>
	<i>III.</i>			
14	Price of 50 confiscated teak poles, 150 cubic feet sold at Rs. 5 per 12' 5 cubic feet.	50 0 0	50	<i>III.</i>
	<i>Vc.</i>			
14	Compensation in Forest offence cases ..	8 0 0		
14	Price of 6 Pass books at annas 8 each ..	3 0 0	11	<i>Vc.</i>
	Total Revenue ..		12,811 11	

No. in Cash Book of		Items.	Amount.	Total Budget Sub-head.	Remarks.
Item.	Voucher.				
1	2	3	4	5	6
		<i>Expenditure.</i>	Rs. a. p.	Rs. a. p.	
		<i>AIa.</i>			
5	4	Paid K. N. Gavda for cutting and conveying 800 junglewood poles from Block XIX-C-19 to Nagargali Depot at annas 8 each ...	400 0 0	400 0 0	AIa.
		<i>AIb.</i>			
7	6	Paid A. N. Desai for delivering the following from Block XIX-C-20 - at Tavargatti Depot :- 1,600 cubic feet of firewood at Rs. 17 per 100 cubic feet, Rs. 272. 156 cubic feet of charcoal at annas 8 per cubic foot, Rs. 78.	350 0 0	350 0 0	AIb.
		<i>AII.</i>			
11	10	Paid daily labour on marking 600 standards in Block X-C-4 during June 1917 :- 20 coolies at annas 4 each ...	5 0 0	5 0 0	AII.
		<i>AIII.</i>			
11	11	Paid carriage of consigned 10 teak scantlings (25 c. ft.) and 50 teak poles (150 c. ft.) to Khanapur Depot, distance 2 miles at fixed rate ...	10 0 0	10 0 0	AIII.
		<i>AVIc.</i>			
6	5	Paid Mathematical Instrument Department price of one Prismatic Compass as per Bill No. 15 of 20th May 1917 ...	50 0 0	50 0 0	AVIc.
		<i>AVIIa.</i>			
11	12	Paid daily labour on 37 chains of bridle-path in Nagargali Block :- 240 coolies at annas 4 each ...	60 0 0	60 0 0	AVIIa.
		<i>AVIIb.</i>			
11	13	Paid cost of annual repairs to the Nagargali Rest-house ...	15 0 0	15 0 0	AVIIb.
		<i>AVIIIa.</i>			
11	14	Paid daily labour on clearing 2 miles of external demarcation line of the village of Nagpur :- 78 coolies at annas 4 each ...	19 8 0	19 8 0	AVIIIa.
		<i>AVIIIc.</i>			
11	15	Paid daily labour on transplanting 1,875 teak seedlings in compartment 19 of Block XIX :- 42 coolies at annas 4 each ...	10 8 0	10 8 0	AVIIIc.
		<i>AVIIIg.</i>			
11	16	Paid daily labour on 12,500 creepers and 216 useless trees in Block XIX, compartment 10 :- 60 coolies at 4 annas each ...	15 0 0	15 0 0	AVIIIg.
		4 Total A Conservancy and Works ...		935 0 0	

N.B.— (i) Sufficient details should be given in column 3 to enable the charges to be at once understood and checked.

(ii) The authority for charges lying outside the powers of sanction of the officer submitting the accounts should invariably be quoted in the "remarks" column.

(iii) Whenever expenditure on any work is spread over two or more months, the total previous expenditure on such work should be noted in the remarks column before beginning to enter the items expended during the month.

No. in Cash Book of		Items.	Amount.	Total, Budget Sub-head.	Remarks.
Item.	Voucher.				
1	2	3	4	5	6
			Rs. a. p.	Rs. a. p.	
		B1b.			
1	1	Paid pay of Mr.....Assistant Conservator of Forests, Belgaum Division, for May 1917	500 0 0	500 0 0	B1b.
		B1c.			
11	17	Paid pay of the Permanent Protective Establishment of the Belgaum Division for May 1917	143 0 0	143 0 0	B1c.
		B1d.			
3	2	Paid pay of the Divisional Office Establishment for May 1917	188 2 0		
		Paid pay of the Office Establishment of the Ranger for May 1917	20 0 0	208 2 0	B1d.
		B1e.			
11	17	Paid local allowance to Ranger for May 1917	15 0 0		
		Paid local allowance to Clerk of the Range for May 1917	4 0 0	19 0 0	B1e.
		B1f.			
2	1	Paid fixed travelling allowance to Mr.....Assistant Conservator of Forests, Belgaum Division, for May 1917	150 0 0	150 0 0	B1f.
		B1g.			
11	17	Paid fixed travelling allowance to Ranger for May 1917	15 0 0	15 0 0	B1g.
		Total B Establishment		1,035 2 0	
		Grand Total Expenditure		1,970 2 0	

I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers, and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government Service, be avoided. I have satisfied myself that the charges entered in this account have been really paid. Vouchers for all sums above Rs. 25 in amount, and all sums paid for refunds, salaries and travelling allowances of both permanent and temporary establishments, advances, and for all items adjusted by book transfer with other departments, are attached to the account. I have, as far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again.

Camp Belgaum,
Dated the 5th July 1917.

Divisional Forest Officer,
Belgaum Division.

Note.—The Vouchers noted below, pertaining to this abstract will be sent later on.

Vr. No. for Rs.

" " "
" " "
" " "

FORM No. 36.

[Article 107.]

FOREST DEPARTMENT.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Schedule of Remittances of Revenue to Treasuries during June 1917.

Date when remitted.	No. of Item or Chalan.	Name of Treasury.	By whom remitted.	Amount.	Remarks.
1	2	3	4	5	6
20th	1	Belgaum District	Divisional Forest Officer, Belgaum	Rs. a. p.	
"	2	Do.	Do.	10,000 0 0	
"	3	Do.	Do.	748 0 0	
4th	4	Belgaum	Range Forest Officer, Khanapur	375 0 0	
"	5	Khanapur	Do.	50 0 0	
10th	6	Do.	Do.	200 0 0	
15th	7	Do.	Do.	600 0 0	
30th	8	Do.	Do.	250 0 0	
			Total	200 0 0	
				12,423 0 0	Twelve thousand, four hundred and twenty-three only.

Belgaum,
The 5th July 1917.

Divisional Forest Officer,
Belgaum Division.

Note.—Copies of this form will be supplied both in loose sheets and in bound Registers. Those in Registers will be ruled to foot of page and no space will be left for the Officer's signature.

FORM No. 37.

[Article 118.]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Record of sanctioned works.

Forest Range (1)	.. .. .	Khanapur.
Nature of work (2)	.. .. .	Construction of bridle-path in Nagargali Block.
Number and date of sanction (3)	.. .. .	5, of 10th April 1917 of Conservator.
Amount sanctioned (4)	.. .. .	Rs. 250.

Month. 1	Particulars of Expenditure. 2	Amount. 3
April 1917 ..	Item No. 12, Voucher No. 4 G.—Paid daily labour through Ramsing, mate, for 32 chains.	Rs. s. p. 24 0 0
May 1917 ..	Items Nos. 7 and 19, Vouchers Nos. 7 G. and 22 G.—Paid through Ramsing, mate, for daily labour on 2 miles 80 chains.	160 0 0
June 1917 ..	Item No. 11, Voucher No. 12—Paid through Ramsing, mate, for daily labour on 37 chains.	60 0 0
	Total ..	244 0 0

Completion report sent to Conservator under letter No. 210, dated 5th July 1917.

Belgaum,
The 5th July 1917.

Divisional Forest Officer,
Belgaum Division.

N.B.—The form on page 208 will be printed on front page and the above form on the back page of each leaf and will be supplied in books.

FORM No. 37—*contd.*

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Forest Range (1)	.. .. .	..	Khanapur.
Name of work (2)	.. .. .	..	Construction of bridle-path in Nagargall Block.
Year of construction (3)	.. .. .	..	1917.
Original cost (4)	.. .. .	..	Rs. 244.

Year. (1)	Additions and alterations. (2)	Cost. (3)			Total cost. (4)		
		Rs.	a.	p.	Rs.	a.	p.

Belgaum,
The 191 .

Divisional Forest Officer,
Division.

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Register of Revenue and Expenditure in each Forest Unit during June 1917

Budget Heads.	Divisional Office.	Khanapur Range.				Total as per Classified Abstract.		Remarks.
		Rs. a. p.	Rs. a. p.			Rs. a. p.		
Revenue.	I							
	a		150 0 0				150 0 0	
	b		150 0 0				150 0 0	
	c		50 0 0				50 0 0	
	d							
	e							
	II		11,035 0 0				11,035 0 0	
	a		501 0 0				501 0 0	
	b		8 0 0				8 0 0	
	c		120 0 0				120 0 0	
	d		298 0 0				298 0 0	
	e							
	f							
	g							
	h							
III		50 0 0				50 0 0		
IV								
a								
b								
v								
a								
b								
c		11 0 0				11 0 0		
Total Revenue		12,373 0 0				12,373 0 0		
Expenditure	AI							
	a		400 0 0				400 0 0	
	b		350 0 0				350 0 0	
	c							
	d							
	e							
	II		5 0 0				5 0 0	
	III		10 0 0				10 0 0	
	IV							
	a							
	b							
	v							
	VI							
	a							
	b							
c	50 0 0					50 0 0		
VII								
a		60 0 0				60 0 0		
b		15 0 0				15 0 0		
c								
VIII		19 8 0				19 8 0		
a								
b								
c								
d								
e		10 8 0				10 8 0		
f								
g		15 0 0				15 0 0		
IX								
a								
b								
c								
Total A	50 0 0	885 0 0				935 0 0		

Budget Heads.	Divisional Office.	Khanapur Range.				Total as per Classified Abstract.	Remarks.
	Rs. a. p.	Rs. a. p.				Rs. a. p.	
BI							
a	500 0 0	..	..	..	..	500 0 0	
b	..	143 0 0	..	..	..	143 0 0	
c	188 2 0	20 0 0	..	..	..	208 2 0	
d	..	19 0 0	..	..	..	19 0 0	
e	..	..	..	..	..	..
f	..	..	..	..	..	..
II							
a	150 0 0	..	..	..	..	150 0 0	
b	..	15 0 0	..	..	..	15 0 0	
c	..	..	..	..	..	..
d	..	..	..	..	..	..
e	..	..	..	..	..	..
f	..	..	..	..	..	..
III							
a	..	..	..	..	..	..
b	..	..	..	..	..	..
c	..	..	..	..	..	..
d	..	..	..	..	..	..
e	..	..	..	..	..	..
f	..	..	..	..	..	..
Total B	838 2 0	197 0 0	..	..	..	1,035 2 0	
	838 2 0	1,032 0 0	1,970 2 0	

Divisional Forest Officer,
Belgaum Division.

FORM No. 39.

[Article 131.]

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Return of Changes in the Subordinate Forest and Depot Establishment sanctioned by the Conservator of Forests, Southern Circle, Office during the month of June 1917.

Division.	Name of Subordinate.	Appointment or change in rank.	Pay.	Date from which to have effect.	Communicated to Divisional Officer in letter.		Remarks.
					No.	Date.	
1	2	3	4	5	6	7	8
			Rs. a. p.				

THE BOMBAY FOREST MANUAL.

Dated Belgaum.
The 1st July 1917.

Conservator of Forests,
Southern Circle.

FORM No. 40.

[Article 131.]

BOMBAY,

CIRCLE,

Absentee Statement of the Establishment of

for the month of

191 .

Name and designation (substantive) of Absentee.	Pay of Absentee (rate per month).			Nature of Absence.					Rate of absentee allowance per month.]
	Maximum.	Minimum.	Actual.	*Kind.	Period.	Office to which transferred.	Date of commence- ment of absence.	Date of return (to be filled in when he returns).	
1	2	3	4	5	6	6A	7	8	9
									Rs. a. p.

FORMS.

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FORM No. 40—continued.

Acting Officer.	Sub-stantive post.	Sub-stantive pay.	Monthly rate of Acting Allowance.	Monthly rate of the cost of absence. Total of columns 9 and 13.	Remarks.
Name.					* "Kind"—The entry in column 5 should be one of the following :— Privilege leave. Furlough. Medical leave. Leave on private affairs. Leave without pay. Combined leave (in which case state when privilege leave ends). Subsidiary leave. Suspension. Temporary transfer (full pay of only part pay of appointment being available, Art. 90 C. S. R.). Deputation (to a special temporary appointment).
10.	11	12	13	14	15
Rs. a. p.					

N.B.—Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the statement.
Note.—When any officer is granted leave who during 10 years before going on furlough or 33 months before going on privilege leave served under a Local Fund or Foreign employer, separate report on Form 7A (which may be in manuscript) should be made.

Head of Office.

No. 150.

Page 209.—Substitute the following for Form No. 41 :—
(Articles 100 and 101.)

“ FORM No. 41.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Intimation of sanction to items of Capital and Revenue expenditure for the month of May 1917.

Sanction No.	Date.	Forest Division for which sanction is intended.	Name of work and rate, etc.,	Amount.	Head of service.
			<i>Capital Expenditure.</i>	Rs.	
549	25th May 1917	Belgaum	Purchase of 12 bullocks at Rs. 30 each.	360	52A—I (1)
570	Do. ..	Do. ..	Construction of guards' quarters at Gunji.	1,500	52A—II (2)
			<i>Revenue Expenditure.</i>		
580	26th May 1917	Belgaum ..	Cutting and conveying jungle wood poles from Series XIX to Nagargali Depot at 8 annas each.	....	A Ia.
590	Do. ..	Kanara N. D.	Rent of office building at Rs. 75 per mensem.	900	B IV C.

No. of 1917-18.

Forwarded to the Accountant General, Bombay, for information.

Dated

Conservator of Forests,
Southern Circle.”

[Articles 100 to 102.]

FORM No. 41.

BOMBAY, SOUTHERN CIRCLE.

Intimation of Sanction accorded to Items of Extraordinary Expenditure for the Month of May 1917.

Sanction No.	Dated.	Forest Division for which sanction is intended.	Nature of Work and Rate, etc.	Amount.	Head of Service.
1	2	3	4	5	6
549	25th May 1916.	Belgaum	12 bullocks at Rs. 30..	Rs. a. p. 380 0 0	AVL.

No. of 191 -191
Forwarded to the Accountant General, Bombay, for information.

Dated Belgaum,
The 1st June 1917.

Conservator of Forests,
Southern Circle.

M D 13--27

FORM

Classified List of Forest Officers, in the Bombay

No.	Name.	Date of birth.	Vernacular and other tests passed.	Charge and Headquarters and date of appointment thereto.	Date of appointment to Forest Department.
1.	2.	3.	4.	5.	6.

IMPERIAL

1	CHIEF CONSERVATOR, Rs. 2,150.	D. m. y.			
	CONSERVATORS (3), 1ST GRADE—Rs. 1,900 (1).				
2	2ND GRADE—Rs. 1,700 (1).				
3	3RD GRADE—Rs. 1,500 (1).				
	DEPUTY AND ASSISTANT CONSERVATORS (24).				

FORM No.

Classified List of Forest Officers in the Bombay

No.	Name.	Date of birth.	Vernacular and other tests passed.	Charge and Headquarters and date of appointment thereto.	Date of appointment to Forest Department.	Date of substantive appointment to class of Rangers.
1	2	3	4	5	6	7

PROVINCIAL

		<i>D. m. y.</i>				
EXTRA-DEPUTY CONSERVATORS (5).						
EXTRA-ASSISTANT CONSERVATORS (23).						
PROBATIONARY EXTRA ASSISTANT CONSERVATORS.						

FORM No. 42—(concl.).

List of casualties and admissions during the half year ending 31st December 1916.

No.	Name.	Departmental rank.	Province.	Remarks.
I.—CASUALTIES.				
II.—ADMISSIONS.				

EXPLANATION OF ABBREVIATIONS.

Assam	..	Assamese.
Bel.	..	Beluchi.
Beng.	..	Bengali.
Bur.	..	Burmese.
Can.	..	Canarese.
Guz.	..	Guzerathi.
Hin.	..	Hindustani.
Hindi	..	Hindi.
Mar.	..	Marathi.
Oor.	..	Ooria.
Punj.	..	Punjabi.
Shan.	..	Shan.
Sin.	..	Sindhi.
Tam.	..	Tamil.
Tel.	..	Telugu.
Ur.	..	Urdu.
H. S. †	..	Higher Standard.
L. S. †	..	Lower Standard.
C. T. †	..	Colloquial Test.
L. T. †	..	Language Test prescribed in—
"	..	Appointed in England by His Majesty's Secretary of State for India as an Assistant Conservator.
F. C. H.	..	Honorary Fellow of the Royal Indian Engineering College, Coopers Hill.
F. R. S.	..	Fellow of the Entomological Society.
F. L. S.	..	" " Linnean Society.
F. Z. S.	..	" " Zoological Society.
F. S. I.	..	Fellow of Surveyors' Institute, London.
Surv. H. S.	..	Passed in Surveying by the Higher Standard, Forest Department Code (5th edition).
" L. S.	..	Passed in Surveying by the Lower Standard, Forest Department Code (5th edition).
" T.	..	Qualified in Surveying according to test prescribed by Government in orders previous to those in Forest Department Code (3rd edition).
C. E. Ekl.	..	Obtained the certificate of qualification as an Assistant Engineer at the Thomas-on Civil Engineering College, Rurki.
Surv. Dept.	..	Transferred from the Survey Department.
D. D. E.	..	Obtained Ranger's (Higher Standard) Certificate at the Imperial Forest College Dehra Dun.
*D. D. R.	..	Obtained Ranger's (Higher Standard) Certificate at the Imperial Forest College with honours.
D. D. F.	..	Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School.
*D. D. F.	..	Obtained Forester's (Lower Standard) Certificate at the Imperial Forest School, with honours.
L. R.	..	Passed the Departmental Examination in Land Revenue system.
F. L.	..	Passed the Departmental Examination in Forest Law.
Eyo.	..	Passed the Departmental Examination in Procedure and Accounts.
A. A.	..	Acting allowance.
T. A.	..	Travelling allowance.
L. A.	..	Local allowance.
S. O. W. E.	..	Siamese Order of the White Elephant.
Th. H.	..	Obtained a certificate by the Higher Standard at the Tharrawaddy Forest School.
Th. L.	..	Obtained a certificate by the Lower Standard at the Tharrawaddy Forest School.

*College and University degrees or certificates are designated by the letters in use locally.

†The name of the language abbreviated, as shown above, should follow these letters.

THE BOMBAY FOREST MANUAL.

FORM No. 43.

[Articles 185 and 186.]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Name of File—Establishment.

Case No. 4 of 1916-1917.

SUBJECT.

1) Pension to Rangers and Foresters.

FORM No. 44.

[Articles 186, 193, 195 and 196.]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

(English papers.)

• Register of cases for the year 1911-12.

Name of File.	No. of case.	Printed list No.	Number of years to be kept.	Year of destruction.	Subject of case.	Case ending with No.		Remarks.
						Inward.	Outward.	
1	2	3	4	5	6	7	8	9
Miscellaneous	41	76	1	1913-14	Enquiry by the Commissioner, Southern Division, regarding Calotropis Procerua	5558		
Do.	42	76	1	1913-14	Proclamation of neutrality during war between Italy and Turkey.	19-12-1911	5125	
Do.	43	76	1	1913-14	"Camel grazing" in the Belgaum District.		21-11-1911. 5799	
Do.	44	17			Questions regarding Forest matters discussed in the meeting of the Bombay Legislative Council.		6-1-1912. 4306	
							6-2-1912.	

FORM No. 44-A.

[Articles 186, 193, 195 and 196.]

(Vernacular Papers.)

BOMBAY, SOUTHERN CIRCLE.

List of A and B papers in the office of the *Divisional*
Range Forest Officer,

for the year 1912-13.

Printed List No.	Serial No.	No. of years to be kept.	Year of destruction.	Contents of correspondence.	Correspondence ending with No.		Remarks.
					Inward.	Outward.	
1	2	3	4	5	6	7	8
51	1	8	1915-16	Acquisition of S. No. 4 of Adgal belonging to Yellappa Tammangowda.	40		
	2	8	1915-16	Acquisition of S. No. 11 of Hosur to Appaya Shettappa.	150		
20	1	To be destroyed at once	..	Indents for stamps	60		
	2	Do.	..	Do.	8-8-12.	104	
						7-7-12.	

FORM No. 45.

[Article 189.

BOMBAY, CIRCLE, DIVISION, RANGE.

List of books kept in the Library of the.....

Distinguishing letter of classification.	Serial No.	Short title of the book.	Number and date of the communication with which and name of authority from whom received.	Date of receipt.	Received number of copies.	Remarks showing the reasons and the authority for removal of books from the list.
1	2	3	4	5	6	7

FORM No. 46.

[Articles 192 and 199.]

Register of Receipts and Issues of Documents in the office of the Belgaum Forest Division, Southern Circle, for 191 -191 .

Receipts.		Case No.	Name of File.	From whom or to whom.	Issues.		Subject in brief not to exceed three lines.	Reference.	
Serial No. and date.	No. and date of document.				Serial No. and date.			Back.	Forward.
1	2	3	4	5	6	7	8	9	

OFFICE COPY.

Name of Relieved Officer—

Relieving ,,

FORM No. 47.

REPORT OF TRANSFER OF CHARGE.

[To be sent to the Private Secretary to His Excellency the Governor direct.]

Sir,

I have this day of

191 , in the ^{fore}/_{after} noon, delivered

over charge of the office of

to Mr.

I hereby resign all posts which I hold on Local and
Municipal Boards.

I have the honour to be,

Sir

Your most obedient Servant,

Relieved Officer.

[Article 203.]

[To be sent to the Accountant General direct.]

Name of Office—

Relieved Officer—

Cause of Vacancy*—

Name of Relieving Officer—

Date ^{fore}/_{after} noon.†

Permanent advance of Rs. {
made over to Relieving Officer.

Station—

(Sd.)

Relieving Officer.

* Transfer to or leave, retirement, etc.
† Please state here how many of the following days,
if any, were gazetted holidays (Sundays, etc.).

P. T. O.

FORMS.

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[Reverse of Form No. 47.]

Noted in Audit Register.

„ Civil List.

„ History of Service.

„ Gradation List.

„ Permanent Advance Register.

FORM No. 48.

[Articles 205 to 209.]

*Certificate of Transfer of Charge of the office of the Deputy Conservator of Forests,
Belgaum Division.*

Dated at Belgaum,
The 1st June 1917.

I certify that I received charge of the Belgaum Division from Mr., Deputy Conservator, on the forenoon of this first day of June 1917.

Cash.

I received* the sum of rupees one hundred only, the cash balance, as shown by the Cash Book on this date.

I have examined all the office books and found them posted up to date.

I have received the needful vouchers belonging to the accounts of the current month, and have made myself acquainted with all outstandings and liabilities on account of the Department.

I have examined the live and dead-stock, as well as the books, maps, office records, and office furniture at headquarters; and have examined the depot registers, which I have found posted up to date.

I have received one cheque book No. 44, unused, as well as cheque book No. 43, containing cheques Nos. 1056 to 1075. The counterfoils of the previous cheques have been written up.

Timber and Forest Produce.

I received* charge of all timber and other forest produce shown as balance in the stock return Form No. 7 of the Bombay Forest Manual on this date. I have satisfied myself on the nature and condition of the following classes of property of which I have taken charge; of the first five by examining the registers and other documents in the office and of the remaining four by personal inspection:—

- (1) Demarcated reserves.
- (2) Plantations.
- (3) Timber depôts and revenue stations.
- (4) Buildings, roads and bridges.
- (5) Live-stock.
- (6) Machinery, stores, instruments and tools.
- (7) Books and maps.
- (8) Office records.
- (9) Office furniture.

Countersigned.

.....
Deputy Conservator of Forests,
Relieved Officer.

.....
Deputy Conservator of Forests,
Relieving Officer.

* *Vide* article 205 and 206 of the manual.

FORM No. 49.

[Articles 124, 175 and 178.]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

†Objection Statement for May 1917.

General Objections.

Instructions.

1. Want of Vouchers.	16. Want of Last Pay Certificate.	A. Recover from next Bill
2. Want of Sub-Vouchers.	17. Want of date and hour of (a) delivering over charge.	B. Furnish.
3. Want of Payee's Receipt.	(b) receiving charge.	C. Attend in future.
4. Want of one-anna Receipt Stamp.	18. Want of Sanction of the Conservator.	D. Supply the omission.
5. Want of particulars in English on Vernacular Vouchers returned.	19. Want of Sanction of Government.	E. State.
6. Bill not stamped "Paid" with the Date of Payment.	20. Want of Reference to the No. of Voucher in the Objection Statement, or No. of Letter in which the recovery made was ordered.	F. Point out.
7. Correction not attested on document returned for attestation.	21. Budget heads and Sub-heads not entered in the Accounts and Returns.	G. Return duly corrected and attest.
8. Purpose of journey not stated.	22. Numbers of Items and Vouchers not given in the Accounts and Returns.	H. Quote the No. and date of order of sanction.
9. Travelling Allowance of Journey within 5 miles of Headquarters not admissible.	23. Forest produce not accounted for.	I. Note.
10. Want of Conservator's Certificate regarding outstanding balances of Revenue on which shares are paid.	24. Sales of forest produce not accounted for in the Returns.	
11. Want of prescribed Certificate from the Court.	25. Outstanding revenue not accounted for in the Returns.	
12. Want of Reference to original Credit.	26. Items wrongly classified.	
13. Want of Reference to Entries in Form No. 6.	27. Payments without sanction of (a) Conservators.	
14. Want of Disbursement Certificates and "Passed for payment" endorsement.	(b) Higher authority.	
15. Want of Health, Age and Vaccination Certificates.		

† N.B.—This Statement must not be retained in the Divisional Forest Office for more than a week of its receipt, or the reason for retaining it should be explained after expiry of the week.

When items under objection in this statement are reported under reference, the number and date of the reference should be quoted in the explanation against such vouchers.

FROM No. 49—continued.

K D 13—29

No. of Item in cash Book and whether on Dr. or Cr. side.	No. of Voucher.	Particulars.	Amount entered in Objection Book.	Nature of Objection.	Explanation.	Conservator's recommendation and Accountant General's orders.
1	2	3	4	5	6	7
Dr. 32		Price of sleepers supplied to the Railway Company— 2,600 seven foot at Rs. 5 each Rs.13,000.		Corresponding debit in Form No. 7 and credit in Form No. 11 are not traceable.		
55	135	Cost of removing 72 poles from Maskenbatti Coupe 19 to Golihalli depôt, Rs. 4-2-0.		D Credit for the material is not traceable in Form No. 7.		
56	150	Price of one tin of kerosine for use in the Belgaum Range Office.	3 8 0	The expenditure is to be met from the fixed contingent allowances of the Ranger.	A	

FORMS.

[Vide Paragraph 2 of Government Resolution No. 8147, dated 18th September 1890, in the Financial Department.]

List of Irregularities.										Particulars of Documents to which the Irregularities refer.	
										Details of Vouchers.	Total No.
Punctuality in the submission of Accounts, etc.											
Cash Accounts and Classified Abstracts.		Appendices to Forest Accounts.		Subsidiary Returns (Form) 34.		Vouchers.		Objection Statements.			
No.	Days.	No.	Days.	No.	Days.	No.	Days.	No.	Days.		
<ol style="list-style-type: none"> 1. Number of voucher not bearing date of payment or stamped "Paid" 2. Number of erasures 3. Number of unattested corrections 4. References to original credits not given in bills of refunds, deposits, and shares paid out of revenue collected 5. Totals not given in words in Bills and returns, or differences in the amount stated in words and figures 6. Number of vouchers to which receipt stamps were not affixed 7. Bills passed without Divisional Forest Officer's signature 8. Bills without Preferring Officer's signature 9. Number of vouchers not bearing disbursement certificates 10. Budget heads and sub-heads not entered in the Accounts and Returns 11. Number of items and vouchers not given in the Accounts and Returns 12. Number of payments without sanction of (1) Conservator, (2) higher authority 13. Correction Memos <ol style="list-style-type: none"> (a) Delay in clearing Objection Book advances (b) Number of payments made in violation of account rules (c) Payments in excess of Budget grants (d) Payments against the rules in the Civil Service Regulations (e) Number of incomplete and informal bills on which payments were made (f) Cases in which forest produce was not accounted for (g) Cases in which sales of forest produce was not accounted for in the Returns (h) Cases in which outstanding revenue was not accounted for in the Returns (i) Cases in which items were wrongly classified 											
Total ..											

FORM No. 49-A.

FORM No. 49-A.
BOMBAY.

[Articles 124, 175 and 178.]

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Objection Statement on the Accounts of the Belgaum Division for the month of June 1917.

No. and date of item or of Voucher.	Particulars.	Amount kept under.				Nature of Objection and Accountant General's order.	Divisional Forest Officer's explanation. (See footnote.)	Conservator's recommendation and Accountant General's remarks.	Mode of adjustments (for use in Accountant General's Office).			
		Advances recoverable.	Suspense.		Service payments for recovery or final clearance.				Reference to letters written or received.	Date of credit or recovery.	Month of adjustment.	Amount.
			Credits.	Debits.								
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.							Rs. a. p.

THE BOMBAY FOREST MANUAL.

FORM No. 50.

[Article 179.]

BOMBAY, SOUTHERN CIRCLE, BELGAUM DIVISION.

Summary of Revenue and Expenditure to the end of June 1917.

Budget Heads. Revenue.	Estimate for 1917-18.	Revenue to end of May 1917.		Revenue during June 1917.		Total Revenue to end of June 1917.	
1	2	3				5	
		Rs.	a. p.	a. p.	Rs.	p.	
I.—Timber and other produce removed from the Forests by Government Agency :—							
a. Timber							
b. Firewood and charcoal							
c. Bamboos							
d. Sandalwood							
e. Grass and other minor produce.							
f. Resin							
II.—Timber and other produce removed from the Forests by consumers or purchasers :—							
a. Timber							
b. Firewood and charcoal							
c. Bamboos							
d. Grazing and fodder grass							
e. Other minor produce							
f. Other items							
g. Commutation fees							
III.—Drift and waif wood and confiscated Forest produce.							
IV.—Revenue from Forests not managed by Government :—							
a. Duty on foreign timber and other forest produce.							
b. Revenue from shared and private forests.							
V.—Miscellaneous :—							
a. Fines and forfeitures							
b. Refunds							
c. Other sources							
Total Revenue ..							

Budget Heads. Expenditure.	Estimate for 1917-18.	Expenditure to end of May 1917.	Expenditure during June 1917.	Total Expendi- ture to end of June 1917.			
1	2	3	4	5			
	Rs.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
A.—Conservancy and Works.							
I.—Timber and other Produce removed from the Forests by Government agency :—							
a. Timber							
b. Firewood and charcoal							
c. Bamboos							
d. Sandalwood							
e. Grass and other minor pro- duce							
II.—Timber and other produce re- moved from the Forests by con- sumers or purchasers							
III.—Drift and waif wood and Con- fiscated Forest Produce.							
IV.—Revenue from Forests not managed by Government :—							
a. Duty on foreign timber and other forest produce.							
b. Revenue from shared and private forests.							
V.—Rent of leased Forests and pay- ments to shareholders in Forests managed by Government.							
VI.—Live-stock, stores, tools, and plant :—							
a. Purchase of cattle							
b. Feed and keep of cattle							
c. Purchase of stores, tools and plant							
VII.—Communications and Build- ings :—							
a. Roads and Bridges							
b. Buildings							
c. Other works							
VIII.—Organization, improvement, and extension of Forests :—							
a. Demarcation							
b. Cost of Forest Settlements ; Compensation for land and rights							
c. Surveys							
d. Working-plans							
e. Sowing and planting							
f. Protection from fire							
g. Other works							
IX.—Miscellaneous :—							
a. Law charges							
b. Grain compensation allowance							
c. Other charges							
Total A.—Conservancy and Works ..							

Budget Heads. Expenditure.	Estimate for 1917-18.	Expenditure to end of May 1917.	Expenditure during June 1917.	Total Expendi- ture to end of June 1917.
1	2	3	4	5
	Rs.	Rs.	a. p.	Rs. a. p.
<i>B.—Establishments.</i>				
I.—Salaries.				
a. Conservators				
b. Superior officers				
c. Subordinate forest and depot establishments				
d. Office establishments				
e. Deputation and special allow- ances				
f. Grain compensation allowance.				
II.—Travelling Allowances :—				
a. Conservators				
b. Superior Officers				
c. Subordinate forest and depot establishments				
d. Office Establishment				
e. Forest School				
f. Plague allowance				
III.—Contingencies :—				
a. Stationery				
b. Carriage of tents and records ..				
c. Rents, rates and taxes				
d. Pay of Police guards				
e. Official postage				
f. Sundries				
Total B.—Establishments ..				
Grand Total of all Expenditure ..				

The Bombay ; 1917.

Assistant Accountant General,
(Forests).

M D 13-30

FORM No. 51.

[Articles 210, 212 and 213.]

Area of Reserved Forests.

Division.	Range.	Civil District or Territory.	Name of Forest.	<i>No 1st April</i> Area on 1st July.		Added during the year.	Excluded or transferred to other heads.		<i>31st March</i> Area on 30th June.		Number and date of notification of addition or transfer, etc.	Remarks.
				Acres.	Equivalent in square miles.	Acres.	Acres.	Acres.	Equivalent in square miles.			
1	2	3	4	5	6	7	8	9	10	11	12	
			Total ..									
			Grand Total ..									

Belgaum,
The

Conservator of Forests,
Southern Circle.

FORMS.

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[Articles 210, 212 and 213.]

Form No. 51A.—Area of Protected Forest. Columns 1 to 12—Same as in Form No. 51.

Form No. 51B.—Area of Forest proper, Reserved or mixed Fuel and Fodder Reserves under the management of the Forest Department. Columns 1 to 12—Same as in Form No. 51.

Form No. 51C.—Area of Fodder Reserves and Pasture lands under the management of the Revenue Department. Columns 1 to 12—Same as in Form No. 51.

FORM No. 51-D.

Abstract of Forms 51, 51A, 51B and 51C.

Division.	In charge of the Forest Department.					In charge of the Revenue Department.				Total Forest Area. "	Remarks.	
	Reserved Forest.			Protected Forest.		Reserved Forest.			Protected Forest.			
	Forest proper.	Pasture reserves.	Fuel and fodder reserves.	Forest proper.	Pasture reserves.	Forest proper.	Pasture reserves.	Fuel and fodder reserves.	Pasture reserves.			
1	2	3	4	5	6	7	8	9	10	11	12	
	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	Sq. m. a.	

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Southern Circle.

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FORM No. 52.

[Articles 210, 212 and 213.]

Progress made in Forest Settlements during the year 19 -19 .

Forest Division.	Civil District or Territory.	Name of Forest.	Area in square miles.			Cost during year.		Entire cost per square mile of areas finally settled.	Government Notification of Settlement.	
			Finally settled during year.	In hand at commencement of year.	Taken in hand during year.	In Forest Accounts.	In other Accounts.		No.	Date.
1	2	3	4	5	6	7	8	9	10	11

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Southern Circle.

[Articles 210, 212 and 213.]

FORM No. 53.

Record of Demarcation and Maintenance of Boundaries.....

Division.	Length of boundaries artificially demarcated during the year.	Length of previously existing boundaries repaired.	Length of previously existing boundaries not repaired.	Total length of artificially marked boundaries at the close of the year.	Length of boundaries still to be demarcated at close of year.	Length of natural boundaries not requiring artificial marks.	Total length of boundaries at the close of the year.	Expenditure on demarcation during the year.		Remarks.
								On new work.	On repairs.	
1	2	3	4	5	6	7	8	9	10	11
	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Miles.	Rs.	Rs.	

N.B.—Boundaries include, besides the outer perimeter, the limits of enclosures of private or other lands within the forests, but not the limits of sub-divisions, such as compartments, coupes, etc.

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Southern Circle.

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FORM No. 54.

[Articles 210, 212 and 213.]

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Statement showing Forest areas surveyed and under survey by the Survey of India Department during the year.

Division.	Topographical surveys.						Ordinary surveys not paid for by Forest Department.				Boundary Surveys.		Total area surveyed.	Area remaining to be surveyed.	Total area as per form No. 51-D.	Remarks.	
	Special surveys paid for by Forest Department.																
	Previous.		Of the year.		Cost.		Previous.		Of the year.		Previous.	Of the year.					
	4"=1 m.	2"=1 m.	4"=1 m.	2"=1 m.	Incurred during the year.	Total to the end of year.	2"=1 m.	Smaller scales.	2"=1 m.	Smaller scales.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
	Sq. m.	Sq. m.	Sq. m.	Sq. m.	Rs.	Rs.	Sq. m.	Sq. m.	Sq. m.	Sq. m.	L. M.	L. M.	Sq. m.	Sq. m.	Sq. m.		

Note.— Columns 2, 3, 4, 5, 8, 9, 10 and 11 should show the work up to date. The total added to column 15 should equal the total forest area in column 16.

The Belgaum :

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Southern Circle

THE BOMBAY FOREST MANU

FORM No. 55.

[Articles 210, 212 and 213.]

Progress made in Working Plans.....

Division.	Area under sanctioned working plans.					Area not under working plans.			Total forest area in Form No. 7 (Total of columns 5, 7, 8 and 9).	Revisions.			Expenditure on working plans during the year.	Remarks.
	At commencement of year.	Added during year.	Deducted during year.	At close of year.		Plans under preparation.	Plans not under preparation.			Due or required.	In progress at end of year.	Revised plans sanctioned during year.		
				Actual area.	Percentage of total forest area (as shown in column 10).		Required at present.	Not required at present.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Sq. m.	Sq. m.	Sq. m.	Sq. m.	Per cent.	Sq. m.	Sq. m.	Sq. m.	Sq. m.	Sq. m.	Sq. m.	Sq. m.	Rs. a. p.	
					I.—Reserved forests. II.—Protected forests. III.—Unclassed forests. IV.—Leased forests.									

- (i) No entries referring to revisions of sanctioned plans will be made in columns 2 to 9.
- (ii) Notes will be made in column 15 to explain whether entries in columns 3 and 4 refer to new work, to corrections of area or to abandonment of working plan prescriptions.
- (iii) No entries will be made in column 4 regarding temporary suspensions pending revision.
- (iv) New areas included in, or areas thrown out during revisions will be shown in columns 3, 4 and 7, and not in columns 12 and 13.
- (v) Honoraria granted for the compilation of working plans will be shown in the remarks column only.

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Southern Circle.

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FORM No. 55-A.

Articles 210, 212 and 213.]

Abstract of Control Books for Working Plans for the year

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Division.	Name of Working Plan.	Year in which sanctioned.	Area up to date.		Brief statement of reasons for arrears.
			To be worked.	Actually worked.	
1	2	3	4	5	6

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The Belgaum: }

Conservator of Forests,
Southern Circle.

FORM No. 56.

Statement showing Communications and Buildings during the year 19 -19 .

18-31-31

Division.	New works undertaken during the year.															
	Buildings.					Roads and paths.								Other works.	Total expenditure on new works.	
	Expenditure on				Total expenditure incurred.	Cart-roads.		Bridle-paths.		Others.		Total length of paths or roads.	Total expenditure incurred.	Expenditure incurred.		
	Head-quarter houses.	Rest houses.	Houses for subordinate establishment.	Others.		Length.	Cost.	Length.	Cost.	Length.	Cost.					
1	2a	2b	2c	2d	3	4a	4b	4c	4d	4e	4f	5	6	7		8

FORMS.

FORM No. 56—continued.

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Repairs executed during the year.															
Buildings.					Roads and paths.								Other works.	Total expenditure incurred.	Remarks.
Expenditure on				Total expenditure incurred.	Cart-roads.		Bridle-paths.		Others.		Total length of paths or roads.	Total expenditure incurred.	Expenditure incurred.		
Head-quarter houses.	Rest houses.	Houses for subordinate establishment.	Others.		Length.	Cost.	Length.	Cost.	Length.	Cost.					
9a	9b	9c	9d	10	11a	11b	11c	11d	11e	11f	12	13	14	15	16

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Southern Circle.

[Articles 210, 212 and 213.]

FORM No. 57.

Statement showing register of breaches of Forest Rules during the year 19 -19 .

Forest Division.	Cases pending from previous year.			New cases of the year.															Total cases.			
				Injury to forest by fire.			Unauthorized felling.			Unauthorized grazing.			Other offences.			Total.						
	A	B	All	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	All			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Disposed of during the year.													Cases pending at close of year.			Remarks.	
Convictions.				Acquittals.				Total.									
Cases.		Persons.		Cases.		Persons.		Cases.			Persons.		A	B	All		
A	B	A	B	A	B	A	B	A	B	All	A	B	All				
24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41

N.B.—A means cases taken into court.
 B means cases disposed of under section 67 of the Indian Forest Act, 1878.
 C means undetected cases.

The Belgaum :

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 Southern Circle.

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FORM No. 59.

1		Division or Circle.	
10	No. of fires.	(A)	
	Area burnt, in acres.	Fires caused by accident or through carelessness in burning fire-lines.	
20	No. of fires.	(B)	
	Area burnt, in acres.	Fires entering the forests by crossing exterior fire-traces.	
4	No. of fires.	By workmen employed in the forests, by purchasers of forest produce and by <i>Fah</i> -cutters.	(C) Fires beginning inside the Owing to carelessness or accident.
	Area burnt, in acres.		
5	No. of fires.	By villagers, travellers, etc. passing through the forests.	
	Area burnt, in acres.		
6	No. of fires.	By Railway engines.	
	Area burnt, in acres.		
Total			

The Belgaum: }

No. 59.

[Articles 210, 212 and 213.]

Forest Fires.

Reserve or fire-knock area.

		By lightning or by fire-balloons.		By intentional firing.		Causes unknown.		Total (A), (B) and (C).	
7	No. of fires.								
	Area burnt, in acres.								
8	No. of fires.								
	Area burnt, in acres.								
9	No. of fires.								
	Area burnt, in acres.								
10	No. of fires.								
	Area burnt, in acres.								
11	No. of fires.								
	Area burnt, in acres.								
12	No. of fires.								
	Area burnt, in acres.								
13	No. of fires.								
	Area burnt, in acres.								

FORM No. 60.

[Articles 210, 212 and 213.]

Area closed and open to grazing during 19 -19 . .

AREA IN SQUARE MILES.

Division.	Closed to all animals.		Open to grazing.			
			Of all animals.		Of all animals except browsers (camels, sheep and goats).	
	Whole year.	Part of year.	Whole year.	Part of year.	Whole year.	Part of year.
1	2	3	4	5	6	7

The Belgaum :

}

Conservator of Forests,
Southern Circle.

FORM No. 61.

[Articles 210, 212 and 213.]

Return of grazing in the State Forests of *during*

Division.	Grazing on payment. Number of animals.												Grazing free. Number of animals.										Grand total of value at full rates.						
	At full rates.						At privileged rates.						By right under Settlement.					During pleasure of Government or otherwise than under Settlement.											
	Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Fees received.	Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Fees received.		Buffaloes.	Cows and bullocks.	Goats and sheep.	Camels.	Other animals.	Value of fees at full rates.	Buffaloes.	Cows and bullocks.	Goats and sheep.		Camels.	Other animals.	Value of fees at full rates.	Total value of fees at full rates.		
												Actual.	Value at full rates.																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28		
						Rs.						Rs.	Rs.														Rs.	Rs.	

The Belgaum :

Conservator of Forests,
Southern Circle.

FORM No. 62.

[Articles 210, 212 and 213.]

Artificial reproduction.

Division.	Kind of Plantation.	Area in acres.				Expenditure during the year.		Total expenditure from commencement.		Revenue during the year.	Total revenue from date of creation of plantation.	Remarks.
		On 1st July	Added during the year.	Excluded during the year.	Area on 30th June.	Creation.	Upkeep.	Creation.	Upkeep.			
1	2	3	4	5	6	7	8	9	10	11	12	13
	Regular.					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Total Regular Plantations.											
	Taungya.											
	Total Taungya Plantations.											
	Other forms of artificial reproduction.											
	Total other forms of artificial reproduction.											

Note.—Upkeep includes cleanings, weedings, thinnings, filling up blanks, etc..

The Belgaum :

Conservator of Forests,
Southern Circle.

No. 133.

Page 250.—

For the existing Form No. 62 substitute the accompanying Forms 62-A and 62-B.

(G. Rs., R. D., Nos. 155-A. D., dated 2-7-1924 and 20-10-1924.)

FORM

Progress in reproduction and afforestation under

1	2	3	4	5	6	7	Area on which regeneration is complete.		
							8	9	10
Division.	Working Circle and Block.	Period.	Area to be regenerated during period.	Method of treatment.	Area in which regeneration was in progress at commencement of year April 1st.	Area on which regeneration commenced during the year April 1st to March 31st.	Previous.	During year 1st April to 31st March.	Total to 31st March.

Explanation

Column 6 = Column 11 of previous year. Only to be used in the case where

Column 7 = All new areas commenced whether completed during year

Column 8 = Column 10 of previous year.

Column 10 = Columns 8 + 9.

Column 11 = Column 6 + 7 less column 9.

Column 14 = Column 14 of previous year *plus* column 12 of current

Column 15 = Column 15 of previous year *plus* column 13 of current

At the close of each period differences between column 4 and column 10 must

Remarks column can also show failed areas, carried over into next period.

62-A.

Working Plans or schemes during the Forest Year

Area on which regeneration is still in progress at close of year 31st March.	Expenditure during year.		Expenditure to date from commencement of period.		Remarks.
	Creation.	Upkeep.	Creation.	Upkeep.	
11	12	13	14	15	16

of Form.

regeneration covers more than one year in each area.
or not.

year.

year.

be explained in the Remarks column.

unproductive areas, etc., etc.

FORM No. 63.

FORM

Outturn (in thousands of cubic feet, solid) of Timber and

Division.	Timber in the rough, Logs.					Timber in the rough, Poles.					Sawn or Square Timber.				
	Government.	Purchasers.	Free grantees.	Right-holders.	Total.	Government.	Purchasers.	Free-grantees.	Right-holders.	Total.	Government.	Purchasers.	Free grantees.	Right-holders.	Total.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1															
Thousands of.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.

I.—Reserved

Total ..															
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

II.—Protected

Total ..															
----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

III.—Unclassed

Total ...															
-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

IV.—Leased

Total ..															
Grand Total ..															

Charcoal should be shown by its equivalent in fuel, the quantity of wood consumed in producing In remarks column of this form, it should be shown which of the figures entered in it are actual

The Belgaum

No. 63.

Fuel during the year and agency of exploitation.

Miscellaneous.					Total Timber.					Fuel.					Remarks.	
Government.	Purchasers.	Free grantees.	Right-holders.	Total.	Government.	Purchasers.	Free grantees.	Right-holders.	Total.	Government.	Purchasers.	Free grantees.	Right-holders.	Total.		Total outturn.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		32	33
c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	c.ft.	

Forests.

Forests.

State Forests.

Forests.

it being entered in thousands of cubic feet, solid, and which are only estimates, it being also noted in the latter case how figures have been arrived at.

Conservator of Forests,
Southern Circle.

Outturn of Minor Forest Produce.

Description of produce.	Produce removed or utilized.										Remarks.
	By Government Agency.		By Purchasers.		By free grants.		By Right-holders.		Total.		
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
	<i>I.—Reserved Forests.</i>										
Total ..											
	<i>II.—Protected Forests.</i>										
Total ..											
	<i>III.—Unclassed State Forests.</i>										
Total ..											
	<i>IV.—Leased Forests.</i>										
Total ..											
Grand Total ..											

In the remarks column of this form it should be shown which of the figures entered in it are actuals and which are only estimates, it being so noted in the latter case how the figures have been arrived at.

The Belgaum : }

Conservator of Forests.
Southern Circle.

FORM No. 65.

[Articles 210, 212 and 213.]

Account of timber and other produce cut or collected by Government agency and brought to depots, sold locally, or otherwise disposed of during the year.

Name of Division.	Balance at commencement of the year in forests and sale depots.	Received during the year.	Total.	Disposed of during the year.	Balance in hand at close of the year in forests and sale depots.
1	2	3	4	5	6
			TIMBER (cubic feet).		
Total Timber ..					
			FUEL (cubic feet).		
Total Fuel ..					
			MINOR FOREST PRODUCE (value).		
		Rs.	Rs.	Rs.	Rs.
Total Minor Produce ..					

FORM No. 66.

[Articles 210, 212 and 213.]

Abstract showing the value of Timber and other Produce at Sale Depots for the year

Description of timber and other produce.	On hand at commencement of the year.			On hand at close of the year.			Difference in value.		Remarks.
	No.	c. ft.	Value	No.	c. ft.	Value	In favour of the year.	Against the year	
1	2	3	4	5	6	7	8	9	10
<i>Timber.</i>			Rs.			Rs.	Rs.	Rs.	Rs.
Logs									
Sleepers and scantlings									
Poles									
Slabs, ends and pieces.									
Total Timber ..									
<i>Firewood and Charcoal.</i>	Mds.			Mds.					
Firewood ..									
Charcoal ..									
Total Fuel ..									
Total ..									

Net differences in favour of the year,

Belgaum :
TheConservator of Forests,
Southern Circle.

[Articles 210, 212 and 213.]

FORM No. 67.

Abstract showing the value of Live and Dead Stock for the year

Description of live and dead stock.	On hand at commencement of the year.		On hand at close of the year.		Difference in value.		Remarks.
	Number.	Value.	Number.	Value.	In favour of the year.	Against the year.	
1	2	3	4	5	6	7	8
<i>Live stock.</i>		Rs.		Rs.	Rs.	Rs.	
Elephants ..							
Total live stock ..							
<i>Dead stock.</i>							
Buildings ..							
Stores (mathematical).							
Stores (Ordnance).							
Furniture ..							
Tents ..							
Boats ..							
Steamers ..							
Steam-cutters ..							
Barge ..							
Miscellaneous ..							
Total dead stock ..							
Grand total ..							
Grand total for							

The Belgaum :
M D 13-33

Conservator of Forest
Southern Circle

Summary of Revenue and Expenditure of the different Divisions during the year

Budget Heads.	Direction.	Division.	Division.	Division.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Revenue.					
I.—Timber and other produce removed from the forests by Government Agency—					
<i>a.</i> Timber					
<i>b.</i> Firewood and charcoal					
<i>c.</i> Bamboos					
<i>d.</i> Sandalwood					
<i>e.</i> Grass and other minor produce					
<i>f.</i> Resin					
Total I					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
<i>a.</i> Timber					
<i>b.</i> Firewood and charcoal					
<i>c.</i> Bamboos					
<i>d.</i> Grazing and fodder grass					
<i>e.</i> Other minor produce					
<i>f.</i> Other items					
<i>g.</i> Commutation fees					
Total II					
III.—Drift and waif wood and confiscated forest produce.					
Total III					
IV.—Revenue from forests not managed by Government—					
<i>a.</i> Duty on foreign timber and other forest produce					
<i>b.</i> Revenue from shared and private forests					
Total IV					
V.—Miscellaneous—					
<i>a.</i> Fines and forfeitures					
<i>b.</i> Refunds					
<i>c.</i> Other sources					
Total V					
Grand Total Revenue					

FORM No. 68—*contd.**Summary of Revenue and Expenditure.*

Budget Heads.	Direction.	Division.	Division.	Division.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE.					
<i>Conservancy and Works—</i>					
I.—Timber and other produce removed from the forests by Government Agency—					
<i>a.</i> Timber ..					
<i>b.</i> Firewood and charcoal ..					
<i>c.</i> Bamboos ..					
<i>d.</i> Sandalwood ..					
<i>e.</i> Grass and other minor produce ..					
Total A—I ..					
II.—Timber and other produce removed from the forests by consumers or purchasers					
Total A—II ..					
III.—Drift and waif wood and confiscated forest produce					
Total A—III ..					
IV.—Revenue from forests not managed by Government—					
<i>a.</i> Duty on foreign timber and other forest produce ..					
<i>b.</i> Revenue from shared and private forests ..					
Total A—IV ..					
V.—Rent of leased forests and payments to shareholders in forests managed by Government					
Total A—V ..					
VI.—Live-stock, stores, tools and plant—					
<i>a.</i> Purchase of cattle ..					
<i>b.</i> Feed and keep of cattle ..					
<i>c.</i> Purchase of stores, tools and plant ..					
Total A—VI ..					
VII.—Communications and buildings—					
<i>a.</i> Roads and bridges ..					
<i>b.</i> Buildings ..					
<i>c.</i> Other works ..					
Total A—VII ..					

Budget Heads.	Direction.	Division.	Division.	Division.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
VIII.—Organization, improvement and extension of forests—					
<i>a.</i> Demarcation					
<i>b.</i> Cost of forest settlements; compensation for land and rights					
<i>c.</i> Surveys					
<i>d.</i> Working plans					
<i>e.</i> Seedling and planting					
<i>f.</i> Protection from fire					
<i>g.</i> Other works					
Total A—VIII					
IX.—Miscellaneous—					
<i>a.</i> Law charges					
<i>b.</i> Grain compensation allowance					
<i>c.</i> Other charges					
Total A—IX					
Total A.—Conservancy and Works					
B.—Establishments—					
I.—Salaries—					
<i>a.</i> Conservators					
<i>b.</i> Superior officers					
<i>c.</i> Subordinate forest and depot establishments					
<i>d.</i> Office establishments					
<i>e.</i> Deputation and special allowances					
<i>f.</i> Grain compensation allowance					
Total B—I					
II.—Travelling allowances—					
<i>a.</i> Conservators					
<i>b.</i> Superior officers					
<i>c.</i> Subordinate forest and depot establishments					
<i>d.</i> Office establishments					
<i>e.</i> Forest School					
<i>f.</i> Plague allowance					
Total B—II					
III.—Contingencies—					
<i>a.</i> Stationery					
<i>b.</i> Carriage of tents and records					
<i>c.</i> Rents, rates and taxes					
<i>d.</i> Pay of Police guards					
<i>e.</i> Official postage					
<i>f.</i> Sundries					
Total B—III					
Total B.—Establishments					
Grand Total of Expenditure					
Surplus or Deficit					

Dated
The

Assistant Accountant General.

FORM No. 70.

[Articles 210 and 212.

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Outstandings and Liabilities on account of Contractors and Disbursers for the year

Division.	Department Debtor.						Department Creditor.						Balance due						Remarks.								
	Opening balance.			Recoveries in cash and value of supplies and work done during year.			Total.			Opening balance.			Payments made during year.			Total.				To Department (outstandings).			By Department (liabilities).				
1	2			3			4			5			6			7			8			9			10		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
Total ..																											

THE BOMBAY FOREST MANUAL.

Dated
The

Assistant Accountant General.

FORM No. 71-A.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Register of Landed Property.

[Vide Government Resolution No. 3000, dated 10th June 1903.]

District.	Name of Officer or Candidate for office.	Appointment held or sought.	Landed Property (including Buildings) in possession.							Remarks.
			Nature of property.	Approximate value of the property.	Where situated.	How acquired.	When acquired.	Extent in Acres.	Assessment.	
1	2	3	4	5	6	7	8	9	10	11

NOTE.—Property held or managed by or on behalf of an officer's wife or other member of his family joint with or living with or in any way dependent on him is, for the purposes of the register, considered to be held or managed by the officer himself.

Date

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Conservator of Forests.

FORMS.

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THE BOMBAY FOREST MANUAL,

[Article 88.]

FORM No. 71-B.

FOREST DEPARTMENT, BOMBAY.

6. *Certificate of Change of Landed Property.*

FORM B.

No. _____

Dated _____ 191 .

I hereby declare that no change in the Landed Property (including Buildings) held by me has occurred in the official year ending 31st March 191 .

Name

Designation of Government
officer.

District in which serving.

M D 13-34

FORM No. 72.

[Article 118, Appendix XX.]

FOREST DEPARTMENT, BOMBAY.

Register showing the results of enquiries made as to the sufficiency of the security furnished by Forest Officers in the Division Circle.

[Vide Government Resolution No. 7407, dated 21st July 1908.]

Consecutive No.	Names and designations of Officers required to give security.	Amount of security given.	Nature of security given.	Names of sureties, if any, and dates of their bonds.	Names of new sureties, if any, substituted for former ones who have died or withdrawn or whose fitness is considered doubtful, and dates of their security bonds.	Amount of security, if any, for which each surety is liable on account of other officers, whether in the same or in any other department.	Date of last report from Mamlatdar to effect that surety is alive and suitable.	Conservator's Inspection Notes.
1	2	3	4	5	6	7	8	9

FORMS.

NOTE.—The form sanctioned for Revenue Officers, which is a standard form, should be used with manuscript alterations to suit this form.

Date

19

Divisional Forest Officer.

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FORM No. 73.

[Appendix XXVII.]

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FOREST DEPARTMENT, BOMBAY,

Register of Forest lands given on temporary lease in the _____ Division.

Serial No.	Name of occupant.	Name of village.	Survey No.	Area given.	Purpose for which given.	Assessment per year.	Number and date of authority giving the land.	Remarks.
1	2	3	4	5	6	7	8	9

THE BOMBAY FOREST MANUAL.

(One book should be kept for the whole Division with pages assigned to each Range which should have a separate Serial Number and an index to the Ranges should be given on the opening page.)

FORM No. 74.

[Appendix XXVII.]

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Register of Forest lands given on temporary lease in the _____ Round of the
 Range _____ Division _____ for the ten years from 1914-15 to 1923-24.

Serial No. of Divisional Register.	Name of occupant	Name of Village.	Survey No.	Area given.	Purpose for which given.	Assessment per year.	Number and date of authority giving the land.	Item No. of the Round Cash book with date and credit of the assessment.										Remarks.
								1914-15	1915-16	1916-17	1917-18	1918-19	1919-20	1920-21	1921-22	1922-23	1923-24	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

FORMS.

FORM No. 76.

[Appendix XXVII.]

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

(FORM No. 5 (SPECIAL)).

Jungle Register of Sandalwood trees exploited in the

*Round
Range*

Division during 191 -1 .

Serial No. Date of marking.	Name of village.	Survey No.	Whether Forest or Pasture or Malki.	Estimated measurement.		Actual Measurement.			Removed to which depôt.	Depôt No.	Expenditure of		Remarks.
				Length.	Girth.	Date of felling.	Length.	Girth.	Date of removal.		Felling.	Removal to Depôt.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1 2-1-1915	Tarehalli	76	Malki	5-3	1-7	4-2-1915	5-6	1-8	Yeklaspur 15-2-1915	4			

FORMS.

FORM No. 77.

[Appendix XXVII.]

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

(FORM No. 7 (SPECIAL)).

*Register of receipts of Sandalwood in the**Depôt during 191 -1 .*

Depôt No.	Whence brought.	How obtained.	Date of receipt.	Description of produce.	Marks, &c., Jungle Register No.	Serial No. of billets.	Measurements.			Remarks.
							Length.	Girth.	Cubic feet.	
1	2	3	4	5	6	7	8	9	10	11
4	Tarshali S. No.76 Malki.	Departmentally .	17-2-1915	Sandalwood tree .	1	1 2 3	1-20 1-40 2-30	.4 .5 .6	.. .. ..

Notes.—After each 'Depôt No.' a space of 5 lines should be reserved for entering billets in column 7.

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THE BOMBAY FOREST MANUAL.

FORM No. 79.

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

Account of articles pertaining to Engine of the Saw Mill at _____ in the _____ Division.

Description of articles.	Balance on 1st April 191 .		Received.			Used.				Balance on 31st March 191 .		Remarks and initials of Divisional Forest Officer.
	Number or quantity.	Value.	Month.	Number or quantity.	Value.	Month.	Number or quantity.	Value.	Purpose.	Number or quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs. a. p.			Rs. a. p.			Rs. a. p.			Rs. a. p.	

FORM No. 80.

[Appendix XXVII.]

FOREST DEPARTMENT, BOMBAY, SOUTHERN CIRCLE.

*Distribution List of Forest Subordinates in the Division,
for the year 191 .*

[Vide Government Resolution No. 8210, dated 23rd November 1903.]

No.	Beat or Bound.	Name.	Pay.	Date of joining present post.
1	2	3	4	5
			Rs.	

APPENDICES.

LIST OF APPENDICES.

No.	Subject.	Page.	Reference to Manual Articles.
I	Distribution of Forest Charges	281	4
II	Rules for the first appointment to and gradation list and rates of pay of—		
	A—Imperial Forest Service	285	12
	B—Provincial Forest Service	288	18 (iii)
	C— Lower Subordinate Service	292	14
	D— Lower Subordinate Service	296	14
	E—Office Establishments—		
	1. Clerks	299	15
	2. Menials	301	15
	3. Temporary Establishments	301	6 (c) and 108
III	Government Servants' Conduct Rules	304	7
IV	Rules for Forest Department Rest Houses	314	8 (iii)
V	Position and duties of Forest Officers and of Revenue Officers in regard to forests—		
	1. Chief Conservator	317	19
	2. Other Forest officers and Revenue officers	318	19
	3. Touring	321	19
VI	Rules regulating suspension, reduction, dismissal and criminal prosecution of officers of the Provincial, Subordinate Forest and Clerical services	322	25
VII	Appeals, memorials and petitions	328	25
VIII	Special allowances admissible to Forest officers—		
	A—Imperial Service	330	26
	B—Provincial Service	331	26
	C—Subordinate Forest Service including clerical	332	26
IX	Rules and regulations regarding the conduct of Research work at the Research Institute, Dehra Dun	338	28
X	Medical certificates and medical attendance	346	29 (iv)
XI	Confidential reports	348	30
XII	Casualties among European officers	350	31
XIII	Supply of Uniforms	352	32 & 124 (iv)
XIV	Rules for the examination of Forest officers—		
	A—Imperial and Provincial Services	357	35
	B—Executive and Protective Service	364	37
	C—Clerical Service	364	37
XV	Rules regarding study of Forestry in Europe by officers on leave	367	36
XVI	Directions for filling up the Felling Register. (Forms 5 and 5-A.)	371	50 and 52
XVII	Live stock and their registers	375	66 (i)
XVIII	Classification of Forest Revenue and Expenditure	377	68
XIX	Revised Estimates of Expenditure	394	70 (iv)
XX	Securities to be taken from and collection of revenues by Forest subordinates	397	113
XXI	Rules for the collection of Forest Revenue by village officers	401	113
XXII	Inter-Departmental Transfers	404	144
XXIII	Procedure of accounts in Range and Round offices	409	128, 145 and 169
XXIV	Forms of reports of inspection of Divisional, Range and Round offices	414	173

No.	Subject.	Page.	Reference to Manual Articles.
XXV	Instructions about classification of books in the Libraries of Conservators and Divisional Officers	416	189 (ii)
XXVI	Instructions for filing, sorting, preservation and destruction of records	421	195
XXVII	Registers and books prescribed to be maintained in the Divisional and subordinate offices	420	198
XXVIII	Manner in which the value of produce removed under rights or granted free or at reduced rates should be calculated	429	211 (note)
XXIX	Instructions for inspection of officers	431	178
XXX	Calendar a statement showing the Returns, etc., to be submitted by Conservators and Divisional Forest Officers	469	....
XXXI	<i>Rules regarding advances to Contractors and Workmen.</i>	474	157 and 158

No 103

No. 151.

APPENDIX I.

Page 281—For the heading “(c) Divisions” and the list of Divisions under it substitute the following:—

“(c) Divisions.

The Circles are composed of the following Divisions:—

Circle.	Divisions.	Class of charge.	Civil District in which situated.	Head-quarters.
Northern	Panch Mahals ..	Major ..	Panch Mahals ..	Godhra.
	Surat	”	Surat and Nasik ..	Surat
	North Thana ..	”	Thana	Nasik.
	West Thana ..	”	Thana	Thana
	East Thana ..	”	Thana and Nasik ..	Nasik.
	West Nasik ..	”	Nasik and Thana ..	Nasik.
	East Nasik ..	Minor ..	Nasik and Ahmednagar ..	Nasik.
	Working Plans, N. C. ..	Major ..	.....	Nasik.
Central	East Khandesh ..	Major ..	East Khandesh ..	Jalgaon.
	West Khandesh ..	”	West Khandesh ..	Dhulia.
	North Khandesh ..	Minor ..	Do.	Dhulia.
	Poona	”	Poona and Ahmednagar ..	Poona.
	Satara	”	Satara	Satara
	Kolaba	Major ..	Kolaba and Ratnagiri ..	Alibag.
	Working Plans C. C. ..	” .. ..	.....	Poona.
Southern	Kanara, N. D. ..	Major ..	Kanara	Dharwar.
	Kanara, E. D. ..	”	Do.	Do.
	Kanara, S. D. ..	”	Do.	Honawar.
	Kanara, W. D. ..	”	Do.	Karwar.
	Kanara Coast Division ..	Minor ..	Do.	Honawar.
	Belgaum	Major ..	Belgaum	Belgaum.
	Dharwar-Bijapur ..	Minor ..	Dharwar-Bijapur ..	Dharwar.
	Working Plans, S. C. ..	Major ..	.....	Dharwar.
Sind	Karachi	Major ..	Karachi and Hyderabad ..	Karachi.
	Hyderabad ..	”	Hyderabad, Karachi and Nawabshah ..	Hyderabad.
	Sukkur	”	Sukkur and Upper Sind Frontier ..	Sukkur.
	Shikarpur	Minor ..	Do.	Sukkur.
	Larkana	”	Larkana and Nawabshah ..	Larkana.

Note (1).—For orders regarding the constitution of the Divisions and their classification shown in columns 2 and 3 see Government Resolutions Nos. 10721, dated 23rd November 1912, 12823, dated 22nd December 1914, 11396, dated 27th October 1915, 11786, dated 30th November 1916, 9555, dated 7th August 1917, 9767 dated 20th September 1919, A. D. 21 dated 9th December 1921, 7552, dated 4th October 1923, 8016 dated 5th October 1923.

Note (2).—Haliyal and Yellapur are the headquarters of the Camp establishment of Northern and

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age 281, Appendix I.—Under “(c) Divisions,” add the following new Division under the Southern Circle :—

<i>Division.</i>	<i>Class of charge.</i>	<i>Civil District.</i>	<i>Headquarters.</i>
School.	Minor.	Dharwar & Belgaum.	Dharwar.

(G. O. No. 2864, dated 7th October 1920.)

APPENDIX I.

[Article 4 of Manual.]

Distribution of Forest Charges in the Bombay Presidency including Sind.

(a) *General Forest Administration.*

The general forest administration of the Presidency is in charge of the Chief Conservator of Forests whose headquarters are at Poona.

(b) *Circles.*

The Presidency is divided into four Circles:—

Name.	Headquarters.
Northern ..	Nasik.
Central ..	Poona.
Southern ..	Dharwar.
Sind ..	Karachi.

NOTE.—The jurisdiction of the Conservator of Forests, Northern Circle, does not extend to the city of Bombay. (Government Resolution No. 7016 of 10th October 1891.)

(c) *Divisions.*

The Circles are composed of the following Divisions:—

Circle.	Division.	Class of charge. (Government Resolution, Revenue Department, No. 10721 of 23rd November 1912.)	Civil district in which situated.	Head-quarters.
Northern	Fanch Mahals	Major	Fanch Mahals	Godhra.
"	Surat	"	Surat	Surat.
"	North Thana	"	Thana	Nasik.
"	West Thana	"	"	Thana.
"	East Thana	"	"	Nasik.
"	West Nasik	"	Nasik	Nasik.
"	North Nasik	Minor	"	Malegaon.
"	East Nasik	"	"	Nasik.
		(Government Order, Revenue Department, No. 7981, dated 5th August 1919.)		
Central	East Khandesh	Major	Khandesh, East	Jalgaon.
"	West Khandesh	"	Khandesh, West	Dhulia.
"	North Khandesh	"	"	"
"	Poona	"	Poona and Ahmednagar.	Poona.
"	Satara	"	Satara	Satara.
"	Kolaba	"	Kolaba	Alibag.
Southern	North Kanara	Major	Kanara	Dharwar.
"	East Kanara	"	"	"
"	Central Kanara	"	"	"
"	South Kanara	"	"	Monason, Karwar.
"	West Kanara	"	"	Karwar.
"	Belgaum	"	Belgaum	Belgaum.
"	Dharwar-Bijapur	Minor	Dharwar and Bijapur.	Dharwar.
Sind	Sukkur	Major	Sukkur and Upper Sind Frontier.	Sukkur.
"	Shikarpur	Minor	"	Shikarpur.
"	Larkhana	"	Larkhana and Nawabshah.	Larkana.
"	Karachi	Major	Karachi and Hyderabad.	Karachi.
"	Hyderabad	Minor	Hyderabad, Karachi and Nawabshah.	Hyderabad.

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* Malaga & Yellopur are the headquarters of the cantt establishment N. & E. Kanara Divisions respectively from 1st November to 31st May. (Chief Conservator of Forests No 1689 dated 8th November 1920).

(d) Ranges.

The Forest Divisions have been sub-divided into Forest Ranges as follows :—

Division.	Range.	Headquarters.
NORTHERN CIRCLE.		
Panch Mahals	South Godhra	Godhra.
"	North Godhra	Shera.
"	Kalol	Vejalpur.
"	Halol	Halol.
"	Dohad	Dohad.
"	Zalol	Zalol.
Surat	Bulsar-Chikhli	Bulsar.
"	Mandvi	Mandvi.]
"	Sarwar	Sarwar.
"	Ahwa	Ahwa.
"	Waghaj	Waghaj.
"	Meskatri	Meskatri.
"	Subir	Subir.
"	Galkund	Galkund.
North Thana	Manor	Manor.
"	Palghar	Palghar.
"	Dahisar	Dahisar.
"	Kasa	Kasa.
"	Udhwa	Udhwa.
"	Sanjan	Sanjan.
"	Sawa	Sawa.
East Thana	Igatpuri (Nasik District)	Igatpuri.
"	Khardi	Khardi.
"	Mokhada	Mokhada.
"	East Wada	Wada.
"	North Shahapur	Shahapur.
"	South Shahapur	Shahapur.
"	East Murbad	Tokawda.
West Thana	Salette	Thana.
"	Kalyan	Kalyan.
"	Bhiwandi	Bhiwandi.
"	West Waha	Wada.
"	West Murbad	Murbad.
"	Bassein	Gokhivra.
North Nasik	Malegaon	Malegaon.
"	Kalwan	Kalwan.
"	Baglan	Satana.
West Nasik	Nasik	Nasik.
"	Dindori	Dindori.
"	Peint	Peint.
"	Hareul	Hareul.
"	Barha	Barha.
East Nasik	Yewla	Yewla.
"	Chandwad	Chandwad.
"	Sinnar	Sinnar.
"	Nandgaon	Nandgaon.
CENTRAL CIRCLE.		
East Khandeah	Chalisgaon	Chalisgaon.
"	Chopda	Chopda.
"	Edlabad	Edlabad.
"	Raver	Raver.
"	Yawal	Dahigaon.
"	Jamnar-Bhusaval	Jamnar.
"	Jalgaon, part of Erandol and Pachora.	Jalgaon.
"	Parola, Bhadgaon and part of Erandol.	Parola.
West Khandesh	Dhulia and Sindkhed	Dhulia.
"	Sakri	Sakri.
"	Pimpalner	Pimpalner.
"	Nandurbar	Nandurbar.
"	Nawapur*	Nawapur.

Division.	Range.	Headquarters.
North Khandesh	Akrani	Dhadgaon.
"	Shahada	Shahada.
"	Taloda	Taloda.
"	Shirpur, East	Shirpur.
"	Shirpur, West	Shirpur.
Poona	Ambegaon	Ghoda.
"	Dhond, Bhimthadi, Sirur, Indapur and part of Shrigonda (Ahmednagar District).	Dhond.
"	Haveli	Poona.
"	Junnar	Junnar.
"	Khed	Khed.
"	Mawal	Wadgaon.
"	Lonavla	Lonavla.
"	Mulshi	Paud.
"	Furandhar	Saswad.
"	Akola	Akola.
"	Sangamner	Sangamner.
"	Rajur (Ahmednagar District)	Rajur.
Satara	Jaoli	Medhe.
"	Karad	Karad.
"	Mahabaleshwar	Mahabaleshwar.
"	Satara	Satara.
"	Patan	Patan.
"	Bhoegaon	Bhoegaon.
"	Shirala	Shirala.
"	Wal	Wal.
Kolaba	Alibag	Alibag.
"	Pen	Pen.
"	Panvel	Panvel.
"	Karjat	Karjat.
"	Khalapur	Khalapur.
"	Nagothna	Nagothna.
"	Roha	Roha.
"	Kolad	Kolad.
"	Mangaon	Mangaon.
"	Mahad	Mahad.
SOUTHERN CIRCLE.		
N. D., Kanara	Hallyal	Hallyal.
"	Kulgi	Kulgi.
"	Virnoli	Virnoli.
"	Sambrani	Sambrani.
"	Dandoli	Birchi.
E. D., Kanara	Yellapur	Yellapur.
"	Bhartanhalli	Bhartanhalli.
"	Kirwatti	Kirwatti.
"	Katur	Katur.
"	Mundgod	Mundgod.
"	Dhundahi	Dhundahi.
C. D., Kanara	Sirsi, East	Sirsi.
"	Sirsi, West	Sirsi.
"	Madangeri	Madangeri.
"	Ramangull	Ramangull.
"	Ankola	Ankola.
S. D., Kanara	Kumta	Kumta.
"	Honavar	Honavar.
"	Bhatkal	Bhatkal.
"	Siddapur	Siddapur.
W. D., Kanara	Karwar	Kodlbag.
"	Kadra	Kadra.
"	Supa	Supa.
"	Gund	Nandigadda.
Belgaum	Patne	Patne.
"	Khanapur	Khanapur.
"	Merle	Merle.
"	Jamboti	Jamboti.
"	Gujnal	Gujnal.
"	Gokak	Gokak.

Division.	Range.	Headquarters.
Dharwar-Bijapur	Dharwar	Dharwar.
"	Hangal	Hangal.
"	Kod	Hirokerur.
"	Bagalkot	Bagalkot.
"	Badami	Badami.
School Division	Kalghatgi	Kalghatgi.
"	Kalkeri	Kalkeri.
"	Nagargali	Nagargali.
SIND CIRCLE.		
Karachi	Tatta	Tatta.
"	Sujawal	Sujawal.
"	Mulchand	Bano.
"	Katlar	Khathar.
Hyderabad	Hyderabad	Hyderabad.
"	Miani	Miani.
"	Hala	Khanote.
"	Sakrand	Mari.
"	Manjhand	Manjhand.
Larkhana	Schwan	Schwan.
"	Radhan	Radhan.
"	Larkhana	Larkhana.
"	Kandiaro	Kamaldero.
Sukkur	Sukkur	Sukkur.
"	Rohri	Rohri.
"	Panoakli	Panoakli.
"	Ghotki	Ghotki.
"	Mirpur Mathelo	Mirpur Mathelo.
Shikarpur	Ruk	Ruk.
"	Shikarpur	Shikarpur.
"	Kahsmore	Gublo.

When no extra expenditure is involved ranges may be re-arranged with the sanction of the Chief Conservator of Forests. (Government Order No. 5542 of 31st May 1919.)

Division.	Range.	Headquarters.
CENTRAL CIRCLE—(contd.)		
Poona—contd.	Junnar	Junnar.
	Khed	Khed.
	Rajur	Rajur.
	Sangamner	Sangamner.
	Ghoda	Ghoda.
Kolaba	Allbag	Allbag.
	Pen	Pen.
	Karjat	Karjat.
	Panwel	Panwel.
	Nagothna	Nagothna.
	Mangaon	Mangaon.
	Roha	Roha.
Mahad	Mahad.	
Satara	Karad	Karad.
	Patan	Patan.
	Mahableshwar	Mahableshwar.
	Satara	Satara.
	Dhebewadi	Dhebewadi.
SOUTHERN CIRCLE.		
N. D. Kanara	Haliyal	Haliyal
	Kulgi	Kulgi.
	Virnoli	Virnoli.
	Sambrani	Sambrani.
	Dandeli	Dandeli.
E. D. Kanara	Yellapur	Yellapur.
	Bhartanhalli	Bhartanhalli.
	Kirwatti	Kirwatti.
	Katur	Katur.
	Mundgod	Mundgod.
	Sirsi	Sirsi.
S. D. Kanara	Siddapur	Siddapur.
	Beranki	Honavar (provisional).
	Katgal	Kumta.
	Ankola	Ankola.
	Ramanguli	Ramanguli.

Divisions.	Ranga.	Headquarters.
SOUTHERN CIRCLE— <i>contd.</i>		
W. D. Kanara	Karwar	Kodibag.
	Kadra	Kadra.
	Supa	Supa.
	Gund	Nandigadda.
Coast Division Kanara ..	(Contains no Ranges.)	
Belgaum	Patne	Patne.
	Khanapur	Khanapur.
	Gujnal	Gujnal.
	Gokak	Gokak.
	Nagargali	Nagargali.
Dharwar-Bapur	Dhavar	Dharwar.
	Kalghatgi	Kalghatgi.
	Dhundahi-Hangal	Hangal.
	Kod	Kod.
	Badami	Badami.
	Bagalkot	Bagalkot.
SIND CIRCLE.		
Karachi	Tatta	Tatta.
	Sujawal	Sujawal.
	Mulchand	Bano.
	Katiar	Khathar.
Hyderabad	Miani	Miani.
	Hala	Khanote.
	Sakrand	Mari.
	Manjhand	Manjhand.
Larkana]	Radhan	Radhan.
	Larkana	Larkana.
	Kandiaro	Kamaldero.
Sukkur	Rohri	Rohri.
	Pano Akil	Pano Akil.
	Ghotki	Ghotki.
	Mirpur Mathelo	Mirpur Mathelo.
Shikarpur	Ruk	Nao Goth.
	Shikarpur	Shikarour.
	Kashmore	Gublo.]

When no extra expenditure is involved ranges may be re-arranged with the sanction of the Chief Conservator of Forests.

(G. O. No. 5542, dated 31st May 1919.)

APPENDIX II.

[Articles 6 (c), 12, 13 (iii), 14, 15 and 108.]

Rules for the first appointment to, and gradation lists and pay of, the Imperial, Provincial, Upper Subordinate, Lower Subordinate, Clerical and Menial Forest Services in Bombay.

A.—IMPERIAL FOREST SERVICE.

1. In making appointments the Secretary of State for India in Council will act with the advice of a selection Committee.
Appointments.
 2. Candidates must ordinarily be not less than 19 but under the age of 22 years on the 1st of January of the year of selection.
Age limits.
 3. Every candidate must be a natural-born subject of His Majesty and give an undertaking that he will not marry before he reaches India.
Nationality, etc.
- This condition does not apply to a native of India, *vide* Government Resolution, Revenue Department, No. 363 of 15th January 1912. He must be of good physique, and must produce evidence of character to satisfy the Secretary of State for India in Council that he is suited for the Indian Forest Service.
4. Candidates must have obtained a degree with Honours in some branch of Natural Science in a University of England, Wales or Ireland, or have passed the Final Bachelor of Science Examination in Pure Science in one of the Universities of Scotland. A degree in Applied Science will not be considered as fulfilling these conditions. Candidates will be required to produce evidence that they have a fair knowledge of either German or French.
Qualifications.
 5. Before appointment to the Indian Forest Department, a probationer will be required :—
Period of Probation.
- (i) to have obtained, either before selection as probationer, or within the period of two years' probation, the degree or diploma in Forestry at one of the Universities (Cambridge, Oxford or Edinburgh);
 - (ii) to have undergone a special course of instruction in Forestry, under the direction and supervision of the Director of Indian Forest Studies appointed by the Secretary of State for India in Council, in such British and Continental localities as may be selected for the purpose;
 - (iii) to have passed an examination in certain special subjects, namely, Systematic Botany of Indian trees, Indian

Geology, Forest Law, Indian Working Plans, and, if required, an Indian vernacular language ;

(iv) to have undergone a final competitive examination in Forestry ;

(v) to have satisfied the Secretary of State, in such manner as may be determined, of his ability to ride.

The period of probation will in ordinary cases be two years. The Director of Indian Forest Studies will instruct probationers in each case as to the order and manner in which they should fulfil these various requirements.

6. On qualifying for appointment as Assistant Conservator, each nominee must sign articles of agreement describing the terms and conditions of his appointment, he must embark for India when required to do so, by the Secretary of State, and will be provided with a free passage. Failure to embark at the stated time will, in the absence of satisfactory explanation, lead to forfeiture of appointment.

Articles of agreement and embarking from England.

7. - The pay of an Assistant Conservator of Forests will begin on Rs. 450 from the date of reporting his arrival in Bombay to the Under Secretary, Revenue Department.

Date of commencement of service and initial pay.

pay of Rs 150 overseas pay

8. The Bombay branch of the Imperial Forest Service comprises the following appointments :—

Scales of pay, etc.

1 Chief Conservator,

3 Conservators,

24 Deputy and Assistant Conservators, including two for India list appointments,

on the following scales of pay :—

(a) For Assistant and Deputy Conservators—

				Rs.
In the 1st	year	450 per mensem.
..	2nd	500
..	3rd	550
..	4th	600
..	5th	650
..	6th	700
..	7th	750
..	8th	800

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Pages 286 and 287.—For paragraph 8 (a) to (c) including the G. R. quoted substitute the following:—

“(a) For Assistant and Deputy Conservators:—

Year.				Pay.	Overseas pay.	Total.
				Rs.	Rs.	Rs.
1	...	...	...	325	150	475
2	...	...	...	375	150	525
3	...	...	...	425	150	575
4	...	...	...	475	150	625
5	...	...	...	525	150	675
6	...	...	...	575	150	725
7	...	...	...	625	150	775
8	...	...	...	675	150	825
9	...	...	...	725	150	875
					(Efficiency Bar.)	
10	...	...	...	800	200	1,000
11	...	...	...	850	200	1,050
12	...	...	...	900	200	1,100
13	...	...	...	900	250	1,150
14	...	...	...	950	250	1,200
15	...	...	...	1,000	250	1,250
16	...	...	...	1,050	250	1,300
17	...	...	...	1,100	250	1,350
18	...	...	...	1,150	250	1,400
19	...	...	...	1,200	250	1,450
20	...	...	...	1,250	250	1,500
21	...	...	...	1,300	250	1,550
22	...	...	...	1,350	250	1,600

The overseas pay is granted only to officers of European domicile.

(i) Officers drawing pay at the rate of Rs. 525 a month or less will be styled ‘Assistant Conservators,’ those drawing Rs. 575 and upwards will rank as ‘Deputy Conservators.’

(ii) Until he has passed the examinations prescribed in article 35, an Assistant Conservator may not draw pay at a higher rate than Rs. 425. On passing the examinations he will resume drawing pay under the time-scale at the rate to which his length of service entitles him.

(iii) The Government will stop the incremental rise of pay of any officer whose work, in its opinion, is not of a satisfactory nature.

(iv) No officer will be permitted to draw pay at the rate of more than Rs. 725 until he is declared by Government to be fit to hold one of the heaviest major charges.

(All the above-named limits of pay are exclusive of the overseas pay.)

(b) For Conservators—

Rs. 1,750—50—2,000.

Permanent service only will count for increments.

(c) For Chief Conservators—

Rs. 2,500—125—2,750.

Permanent service only will count for increments.

No overseas pay will be granted to Conservators or the Chief Conservator.

(v) Promotion to the administrative ranks will be strictly by selection and not by seniority.

(vi) As far as possible Imperial Service Officers should not be employed in charge of divisions until they have completed four years' service.

(vii) The principle of compulsory retirement on grounds of inefficiency will be applied to the Imperial Forest Service.

(viii) Promotion from the Provincial to the Imperial Service will rest with Local Government, but will be made solely on the ground of exceptional merit irrespective of seniority.

(ix) In order, however, to preserve a high standard for promotion from the Provincial to the Imperial Service, an officer so promoted should ordinarily be posted only to a major charge and should not be otherwise employed except for reasons of administrative convenience.

(x) Officers promoted from the Provincial to the Imperial Service will be liable to serve in any Province, but Indians will not ordinarily be transferred to Burma. Such officers will be eligible for promotion to administrative rank equally with directly recruited members of the Imperial Service.

(xi) As regards pay, officers promoted from the Provincial to the Imperial Service will enter the time-scale of pay of the latter, at the point next above the rate of salary drawn immediately prior to promotion. They will be styled Assistant or Deputy Conservators according to the pay they draw in the Imperial Service. If promoted to administrative rank, they will be paid on the same scale as officers directly recruited.

(G. O. No. 2217, dated 23rd July 1920.)

(xii) Officers promoted from the Provincial Forest Service to the Imperial Service shall draw the duty and other allowances attached to certain posts held by officers of the latter service, irrespective of note 2 to article 63 of the Civil Service Regulations.

(G. O. No. 588, dated 2nd March 1921.)

(xiii) The training of all probationers for Imperial Forest Service shall take place at Dehra Dun as soon as the necessary arrangements can be made to secure for them at that centre a thoroughly sound education in all branches of forestry. In exceptional cases, where probationers of unusual scientific ability or attainments are recruited, arrangements might be made for their training in Europe with the object of qualifying them for research work or for appointments which demand a high degree of scientific knowledge and skill.

Until this decision is given effect to, the existing system will remain in force, the recruits obtained in India being sent to England to be trained. Under the regulations now in force probationers will be allowed a free choice, as between Oxford, Cambridge and Edinburgh, in regard to the University at which the probationary period is spent, though it is hoped that arrangements will be possible to locate most, if not all, of the Indian recruits at the first named University. Probationers who continue to be trained in England will, on appointment to the Indian Forest Service, enter the time-scale at the second year, irrespective of the length of their probationary period; they will, as at present, draw pay from the date on which they

report their arrival in India. This concession will apply to Assistant Conservators appointed in 1919 and in subsequent years, and it will affect pay only, and not service for pension or leave."

(G. O. No. 2978, dated 19th October 1920.)

(xiv) For regulations as to the Indian Forest Engineering Service *vide* G. O. No. 846, dated 11th March 1920. The scale of pay of the Forest Engineering Service is the same as that of the Indian Forest Service up to the limit of the time-scale fixed for the latter service."

(G. O. No. 813, dated 3rd February 1921.)

				Rs.	
In the 9th	year	..	..	850	per mensem.
„ 10th	„	..	..	1,000	„
„ 11th	„	..	..	1,050	„
„ 12th	„	..	..	1,100	„
„ 13th	„	..	..	1,150	„
„ 14th	„	..	..	1,200	„
„ 15th	„	..	..	1,250	„
„ 16th	„	..	..	1,300	„
„ 17th	„	..	..	1,350	„
„ 18th	„	..	..	1,400	„
„ 19th	„	..	..	1,450	„
„ 20th	„	..	..	1,500	„
„ 21st	„	..	..	1,500	„
„ 22nd	„	..	..	1,500	„
„ 23rd	„	..	..	1,600	„

(i) Officers drawing Rs. 650 a month, or less, will be styled "Assistant Conservators"; those drawing Rs. 700 and upwards will rank as "Deputy Conservators."

(ii) Until he has passed the examinations prescribed in the rules in Appendix XIV, an Assistant Conservator may not draw pay at a higher rate than Rs. 550: on passing the examinations he will resume drawing pay under the time scale at the rate to which his length of service entitles him.

(iii) The incremental rise of pay of any Officer, whose work, in the opinion of Government, is not of a satisfactory nature, will be stopped.

(iv) No officer will be permitted to draw more than Rs. 850 a month until he is declared by Government to be fit to hold one of the heaviest major charges in the Presidency.

(b) *For Conservators.*—Rs. 1,750 rising by annual increments of Rs. 50 to Rs. 2,000. Permanent service only will count for increments.

(c) *For Chief Conservator.*—Rs. 2,500 rising by annual increments of Rs. 125 to Rs. 2,750. Permanent service only will count for increments.

(Government Resolution, Revenue Department, No. 14859, dated 20th December 1919.)

B.—PROVINCIAL FOREST SERVICE.

Revised rules for appointment to the Bombay Provincial Forest Service.

1. The Governor in Council is pleased to direct, in supersession of all previous rules and orders regulating admission to the Provincial Forest Service of Bombay, that, subject to the satisfaction of the claims of persons already qualified under the rules hitherto in force, from the date of publication of these rules appointments to this service shall be made—

(a) by promotion to Extra Assistant Conservator of Forests or Probationary Extra Assistant Conservator of Forests of Forest Rangers of approved efficiency and satisfactory conduct who have passed through the course of training at the College of Science, Poona, and have obtained a Ranger's certificate or its equivalent, or who have obtained the Higher Standard certificate at the Forest Research Institute and College, Dehra Dun, and thereafter rendered not less than eight years' exceptionally meritorious service as Rangers ;

(b) by direct appointment of candidates who have completed the two years' Provincial Service course at the Forest Research Institute and College, Dehra Dun.

2. The Governor in Council reserves to himself the right to fill all vacancies in either of the ways described in rule 1 as he may consider best in the interests of the public service, and in such order as may be deemed advisable.

3. The Chief Conservator of Forests will keep a list showing the names of all Rangers in order of seniority for the whole Presidency, and their general qualifications for promotion as recorded from time to time by each Conservator or Deputy Conservator in charge of a Circle.

4. When Government propose to nominate to a direct appointment notice inviting applications will be given in the *Bombay Government Gazette*.

5. A candidate for direct nomination must be not less than 18 nor more than 24 years of age on the 1st April of the year in which a notification inviting applications is issued. He will be required to produce the following certificates :—

(i) A certificate that he is " a Native of India * " as prescribed in section 6 of 33 Victoria, Chapter 3.

* " Native of India " means any person born and domiciled within the dominions of His Majesty in India, or within the territories of Indian Princes tributary to, or in alliance with, His Majesty, of parents habitually resident in India, and not established there for temporary purposes only.

(ii) A certificate of age.

(iii) A health certificate in the form prescribed by Article 49 of the Civil Service Regulations (Fifth Edition), signed by a Commissioned Medical Officer or by a Medical Officer in charge of a Civil Station and certifying to the nominee's sound constitution, good vision and hearing and general physical fitness for an outdoor life in the Forest Department, and to the fact that he bears marks of successful vaccination or of small-pox.

(iv) Certificates of the examinations which have been passed by him.

(v) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of trustworthiness.

NOTE.—The certificates (iii) and (v) must bear date not further back than the 1st April of the year previous to that in which the candidate desires admission to the Forest Research Institute and College.

6. In selecting from amongst the candidates a person for direct nomination, very great weight will be given to high educational qualifications, and only candidates who are in all respects qualified by previous education, more especially in Science, English and Mathematics, to follow the course of instruction without difficulty will be nominated. The knowledge of the candidate in English and Mathematics will be tested by examination in these subjects, which will be held in the first week of August on a date to be fixed by Government in the office of the Chief Conservator of Forests and under his supervision or under the supervision of an Imperial Forest Officer appointed by him for the purpose. The candidate will be required to write a full précis of two passages in English, one read out by a European and the other by an Indian officer, followed by a colloquial examination. The examination in Mathematics will consist of two papers, one in Arithmetic and Algebra, and the other in Geometry and Trigonometry, for each of which three hours will be allowed. After this examination is over, the answers will be forwarded under sealed cover to the President, Forest Research Institute and College, direct.

The standard in Mathematics is a practical knowledge of Arithmetic, Algebra up to and including quadratic equations and simple problems, Mensuration, Geometry (including the first three books of Euclid) and elementary Trigonometry (including the solution of triangles and the use of logarithms). No candidate who fails to obtain half the full marks in each paper will be considered to have passed.

7. (1) A candidate selected for direct nomination will be required—

(a) to find two sureties to execute a bond* guaranteeing that under special circumstances they will refund all monies expended by Government on the candidate's behalf, etc. ;

* The money limit to be entered in the bond is Rs. 6,000. (Government Order, Revenue Department, No. 7560, dated 20th July 1918.)

(b) to undergo a practical training extending over not less than six months in such forests as may be prescribed to him in order to give proof of his fitness for forest work. Such course of training will ordinarily commence in September of the year preceding that in which the College course begins, and the candidate's final selection for nomination will depend upon the proof which he gives during this training of his suitability for service in the Forest Department.

(c) to undergo a physical test such as a go-as-you-pleased journey of twelve miles over undulating or hilly country to be completed within four hours. The test will be performed by the candidate under the direct supervision of an Imperial Forest officer towards the end of the first month of the practical training in the forests, which will follow the provisional selection of the candidate by Government.

(2) While undergoing the training prescribed in clause (1) of this rule the selected candidate will receive a consolidated allowance of Rs. 75 per mensem, which will include the travelling expenses of the candidate.

8. (1) A candidate finally selected under rule 7 (1) (b) will be required—

(a) to proceed to the Forest Research Institute and College Dehra Dun, and go through the two years' Provincial Service course at the College;

(b) to sign an agreement binding himself to work diligently while at the College and to serve Government for not less than five years after passing out of the College.

(2) He will be allowed actual travelling expenses from the place of his relief from the practical training referred to in rule 7 (1) (b), when first joining the College, the class of railway fare being regulated under Article 1011 of the Civil Service Regulations by the amount of his stipend.

9. After a student has been at the College for two months, the President may remove him, if in his opinion the student does not possess a sufficient knowledge of English to enable him to follow the College course intelligently. The President may also remove the candidate from the College, if at any time during the course he is found to be physically unfit.

10. While at the College the selected candidate will receive a stipend of Rs. 100 per mensem payable from the date of his entry into the College. He will be granted actual expenses on tour as passed by the President, Forest Research Institute and College, Dehra Dun, including single 2nd class fare by rail or steamer for

No. 48.

Page 291.—Add the following footnote to paragraph 11 :—

“NOTE.—The President, Forest Research Institute and College, Dehra Dun, shall have discretion to grant Rangers' certificates, which may be considered as equivalent to the Higher Standard certificate of the Rangers' course at any Forest College, to Provincial Service students who, having completed the prescribed Provincial Service course, fail to obtain a pass certificate.”

(G. O. No. 2716, dated 24th September 1920.)

Probationary Extra Assistant Conservator of Forests.

No. 49.

Page 291.—For the existing paragraph 12 substitute the following :—

“12. A probationary Extra Assistant Conservator of Forests will be on probation for a period of two years commencing from the date of relief from the College. He will be placed in executive charge of a Range or a Forest Sub-Division and will receive during the two years of his probation a pay of Rs. 200 per mensem. If no vacancy exists in the sanctioned cadre of the Provincial Forest Service for an officer who has spent two years on probation, a supernumerary appointment shall be created.”

(G. O. No. 2217, dated 23rd July 1920.)

No. 50.

Pages 291 and 292, paragraph 15.—For the whole paragraph including the note and G. Rs. quoted substitute the following :—

“15. The Bombay Provincial Forest Service comprises the following appointments :—

23 Extra Assistant Conservators of Forests.	{	Rs. 250—20—550. Efficiency bar. Rs. 570—20—750.
4 Probationary do. do. ...		Rs. 200.

“NOTE.—An Officer promoted from the Subordinate Forest Service to the Provincial Forest Service shall count all periods, whether continuous or broken, of probationary service as Extra Assistant Conservator towards increments under the time-scale pay.”

(G. R. No. 781, dated 24th January 1912, and G. O. No. 2217, dated 23rd July 1920.)

himself, fare of one servant and freight of a bicycle where necessary. Should the periodic report of the nominee's progress or conduct be unsatisfactory, the payment of the stipend will be stopped until improvement is reported, and should the periodic reports continue to be unsatisfactory, the nomination will be cancelled and the nominee will not be allowed to complete the course.

11. After the conclusion of the Provincial Forest Service course a selected candidate who is certified to have passed it satisfactorily will be appointed to the Bombay Provincial Forest Service as Probationary Extra Assistant Conservator of Forests.

12. A Probationary Extra Assistant Conservator of Forests will be on probation for a period of one year commencing from the date of relief from the College. This period may be extended to three years or more at the discretion of Government. A Probationary Extra Assistant Conservator will be placed in executive charge of a Range or Forest sub-division, and will receive during the first three years of his probation a salary of Rs. 150 per mensem, and thereafter Rs. 200 per mensem until he is appointed to a vacancy of Extra Assistant Conservator in the sanctioned cadre of the Provincial Forest Service.

13. Every officer appointed to the Provincial Forest Service, whether by promotion or by direct nomination, will be required to pass, if he has not already passed, an examination according to the Higher Standard in at least one language of the Presidency other than his own vernacular.

(Government Orders, Revenue Department, Nos. ¹¹³⁷⁵ 20th November 1914⁹.

12555	2805	4025	7234	4841
16th December 1914	22nd March 1918	2nd April 1918	9th July 1918	13th May 1919
6810	1069	12021	2217	S.N. 66
23rd June 1919	10th October 1919	and 11th November 1919	D 23 rd July 1920.	

14. No person, being a European or of European extraction, shall be deemed eligible for appointment to the post of Extra Assistant Conservator of Forests, unless he shall have passed an examination according to the Higher Standard test, in one at least of the vernacular languages of the Bombay Presidency.

(Government Resolutions No. 9258, dated 18th November 1885, and No. 1889, dated 22nd February 1909.)

15. The Bombay Provincial Forest Service comprises the following appointments:—

5 Extra Deputy Conservators on pay of Rs. 575—25—650
and „ 700 to Rs. 850
23 Extra Assistant Conservators on pay of „ 250—20—550

4 Probationary Extra Assistant Conservators on pay of
Rs. 150— $\frac{50}{3}$ —200.

NOTE.—A Forest Officer draws pay at Rs. 250 per mensem on appointment rising by annual increment of Rs. 20 to Rs. 550 after 15 years' service. On promotion to the upper controlling staff as Extra Deputy Conservator he will draw pay at Rs. 575 per mensem rising by annual increment of Rs. 25 to Rs. 850 per mensem. On completion of one year's service on Rs. 650 he may be promoted to Rs. 700 per mensem at the discretion of Local Government which may also promote him after a lapse of three years in each case to Rs. 800 and Rs. 850 per mensem. An officer promoted from the Subordinate Forest Service to the Provincial Forest Service shall count all periods, whether continuous or broken, of probationary service as Extra Assistant Conservator towards increments under the time-scale of pay.

(Government Resolutions No. 7050, dated 24th July 1911; and No. 781, dated 24th January 1912.)

16. The period of training served by Extra Assistant Conservators of Forests at the Forest Research Institute and College, Dehra Dun, after attaining the age of 23 years, counts as service towards pension.

(Government Order, Revenue Department, No. 136, dated 15th January 1920.)

C.—UPPER SUBORDINATE FOREST SERVICE.

1. His Excellency the Governor in Council is pleased to direct, in supersession of all previous rules and orders, that subject to the satisfaction of the claims of persons qualified under the rules hitherto in force and of those who at an examination held not later than in January 1904 may have obtained a certificate of successful training in the Forest Class at the College of Science, Poona, appointments to the Upper Subordinate Forest Service or Ranger Class shall be made—

(a) by promotion of subordinates of long service and tried ability and probity, irrespective of the special training they may have undergone or the educational certificates they may have obtained;

(b) by promotion of foresters who have obtained the Lower Standard certificate after two years' training at the Forest College and Research Institute, Dehra Dun, and have rendered not less than two years' approved service as foresters; and

(c) by direct appointment of candidates who have obtained the Higher Standard certificate after two years' training at the Forest College and Research Institute, Dehra Dun.

2. The Conservators and Deputy Conservator of Forests in charge of Circles shall, before July 1st each year, in consultation, decide the number of recruits required for the whole Presidency during the following year for vacancies likely to be filled up under clause (c) of rule 1.

3. The Chief Conservator of Forests shall report to Government what the requirements will be, and obtain sanction to notify in local newspapers the number of candidates to be selected.

(b) by promotion of foresters who have obtained the Lower Standard Certificate or the Madras Ranger Lower Certificate after two years' training at the Forest College, Dehra Dun, or the Madras Forest College, Coimbatore, and have rendered not less than two years' approved service as Foresters; and

(c) by direct appointment of candidates who have obtained the Honours, Higher Standard or the Madras Ranger Higher Certificate after two years' training at the Forest College, Dehra Dun, or the Madras Forest College, Coimbatore.

2. The Chief Conservator of Forests shall, before July 1st in each year, decide the number of recruits required for the whole Presidency during the following year for training in the Ranger's course after taking into consideration the vacancies likely to be filled up under clause (c) of rule 1 and the number of studentships available at the Forest College.

3. The Chief Conservator shall notify to the public through the *Bombay Government Gazette* and local newspapers the date on which applications from candidates for training in the Ranger's course will be received; and he shall select from amongst the candidates whose applications have been received the number of men required for nomination as students, provided a sufficient number of qualified candidates is available.

4. Candidates for training should ordinarily be not less than 18 nor more than 23 years of age on the date of admission to the College. They will be required to furnish with their applications the certificates enumerated below:—

(i) A certificate that the candidate is a "Native of India" within

Note 1.—The medical examination of a candidate for selection to the Forest Service will be conducted free of charge if he is armed with a letter from a Forest Officer not lower in rank than Divisional Forest Officer. Care should be taken by that officer that letters are given only to likely applicants.

Note 2.—Any candidate is liable to further medical examination if directed by the Chief Conservator.

(iv) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of trustworthiness.

(v) A certificate that the candidate has passed at least one or other of the following examinations, *viz.*—

(a) the Bombay University or Departmental School Final Examination;

(b) the Bombay University School Leaving Examination;

(c) the Matriculation Examination of the Bombay University prior to March 1919;

(d) The European High School Examination.

Note.—Candidates holding the Matriculation or School Leaving Examination Certificates of Universities in other Provinces which qualify them for admission to Government service in those Provinces are considered eligible but they may be nominated only if candidates who have passed the examinations (a) to (c) above are not available.

(vi) A certificate that the candidate has a sufficient knowledge of colloquial English to assimilate lectures delivered in that language without the aid of dictation.

N.B.—The certificates (iii) and (iv) must bear date not further back than the 1st April of the year previous to that in which the candidate desires admission to the College.

5. The students selected under rule 3 will contract certain obligations and acquire certain privileges, *viz.* :—

(a) They must undergo practical training for a period which may extend to six months in such forests as may be prescribed and give proof of their fitness for forest work. They will not be allowed to join the College unless they can produce a certificate signed by the Divisional Forest Officer under whom they have served, and countersigned by the Conservator of the Circle, that they have undergone the course of practical training in a satisfactory manner and are likely to become useful Forest Officers.

(b) They must sign an agreement binding themselves to work diligently while at the College, and to serve Government for not less than five years after passing out of the College.

(c) They must find sureties to execute a bond guaranteeing that under special circumstances they will refund all moneys expended by Government on the student's education.

(d) They acquire the privilege of receiving (i) free training at the College, the fees being paid by Government, (ii) travelling expenses under rules 6 and 7, and (iii) a guarantee of an appointment worth not less than Rs. 85 per mensem, if they pass out with an Honours Certificate, or Rs. 80 per mensem if they pass out with a High Standard Certificate, or Rs. 50 if they pass out with a Lower Standard Certificate. No Stipends will ordinarily be paid during the period of training at the College.

Note 1.—Forms of agreement and bond may be procured from the Chief Conservator.

Note 2.—The total cost of education to be mentioned in the bond for the whole period of training is Rs. 3,800 in the case of non-stipendiary students and Rs. 5,100 in the case of stipendiary students.

Note 3.—The agreement and security bond must be executed in British India and the sureties must be solvent for the amounts mentioned in their bonds by virtue of their owning property or carrying on business in British India. Exceptions to this rule can be made only in special cases at the discretion of the Chief Conservator.

Note 4.—Prior to the selection of a student his parents or guardians must satisfy the Chief Conservator that they are willing and able to defray the expenses of the student at the College.

6. The Conservators in charge of Circles will be responsible for the preliminary training of students appointed by the Chief Conservator to their respective Circles for the purpose of being trained, and they will be empowered to pay such students a travelling allowance of Rs. 25 per mensem during the period of such training and actual travelling expenses from the place of their relief from training when first joining the College, the class of railway or steamer accommodation being that admissible to officers of the third grade as defined in supplementary rule 1 under Fundamental Rule 44.

7. While at the College each student will be granted actual expenses on tour as passed by the Principal, including single rail or steamer fare for himself of the class of accommodation admissible to third grade officers, fare of one servant and freight of a bicycle where necessary. The continuance of payment of travelling expenses will, however, be conditional upon a certificate being passed by the Principal at the end of each term that the student has made proper use of his opportunities for study during that term. Should the report of the Principal be unfavourable, the payment of travelling expenses will be stopped until such time as the Principal certifies that by better application to work the student deserves to receive them; and arrears of travelling expenses will then be paid to him. If, on the contrary, the report of the Principal at the end of the subsequent term should still be unfavourable the student will forfeit his nomination and be withdrawn from the College. Successful students returning from the College to the place of their appointment

will be paid travelling allowance admissible to officers of the third grade on tour *plus* freight of a bicycle if actually carried.

8. (I) Every Ranger of not more than 15 years' service on appointment or transfer to a district, in the language of which he has not passed, shall, unless it is his mother-tongue or unless he produces a certificate to the effect that he has learnt the language in a vernacular school or as a second language in a high school, be required to pass in such language according to the following standard :—

Lower standard

	Marks
(a) Written translation from English into vernacular of a piece of plain English narrative	100
(b) Written translation from the set books into English with questions on grammar, etc., arising therefrom ..	100
(c) Manuscript reading	100
(d) Conversation	100

Text Books

Marathi—"Maza Atakepar Pravas" by Mr. G. C. Bhate.

Gujarati—Gujarati Fourth Book, pages 1 to 99.

Kanarese.—First and Second Books (omitting poetry) and historical lessons Nos. 52—59 from the Fourth Book in the Kanarese Reading Series published by the Director of Public Instruction.

Sindhi—Sindhi Fourth Book, pages 1 to 99 and portion of page 100.

In order to pass the examination a candidate must obtain 50 marks each in (a) and (c), 65 in (b), 60 in (d) and 60 per cent. of the aggregate number of marks.

(II) Each Officer shall be required to pass the examination prescribed by the above rule within eighteen months from the date of his appointment or transfer or at the first examination held after the close of the period of eighteen months, and omission or failure to pass it within the prescribed time shall subject the officer to a deduction of 10 per cent. of his salary from the first day of the month following that in which the first examination is held after the completion of the period within which he should pass to the last day of the month preceding that in which he eventually passes or is exempted from the liability to pass by transfer or otherwise.

(III) The examination will be held monthly by the Civil and Military Examination Committee at such place as may be notified.

(IV) For the purpose of these rules, the following vernaculars shall be held to be those of the different Forest Divisions :—

Divisions	Vernaculars
<i>Northern Circle</i>	
Thana and Nasik ..	.. Marathi.
Surat and Panch Mahals ..	.. Gujarati.
Working Plans Division ..	.. Marathi or Gujarati as the Conservator may prescribe.

Divisions	<i>Central Circle</i>	Vernaculars
All Divisions ..	.. Marathi.	
	<i>Southern Circle</i>	
Belgaum ..	.. Marathi.	
Dharwar, Bijapur and Kanara .	Kanarese.	
Working Plans Division ..	.. Kanarese or Marathi as the Conservator may prescribe.	
	<i>Sind Circle</i>	
All Divisions ..	.. Sindhi.	

PART II

Lower Subordinate Forest Service

9. Appointments to the classes of Foresters in any grade shall be made by the Conservators of Circles—

(a) by promotion of subordinates of long service and tried ability and probity, irrespective of the special training they may have undergone or the educational certificates they may have obtained ;

(b) by promotion of subordinates, or direct appointment of candidates, who have undergone a course of training at any of the local Forest schools or classes for instruction and obtained a certificate of competence and good conduct.

10. A seniority list of subordinates qualified or recommended for promotion in accordance with the preceding rule, and a list of candidates qualified for direct appointment in accordance with that rule, shall be kept by the Conservator in charge of a Circle showing the educational qualifications of each man, the special training he may have undergone, and the opinions expressed from time to time regarding his suitability for promotion.

11. Forest guards will, as a rule, be recruited locally, but the Divisional Forest Officer shall not be debarred from appointing applicants other than local who possess other qualifications in addition to those of good physique, character, etc.

12. The Conservators of Forests in charge of Circles shall satisfy themselves that each Forester has a sufficient knowledge of the vernacular of the division to which he is appointed or transferred, to enable him to perform his duties satisfactorily. Failure to attain this knowledge will entail stoppage of promotion.

PART III

General

13. Government reserve to themselves the power to make appointments for exceptional reasons otherwise than in accordance with the foregoing rules.

No. 14.

Pages 292 to 295, Appendix II.—Cancel heading “C.—Upper Subordinate Service” and rules 1 to 13 under it and substitute the following:—

“C.—Subordinate Forest Service.

PART I.

Upper Subordinate Forest Service.

1. His Excellency the Governor in Council is pleased to direct, in supersession of all previous rules and orders, that subject to the satisfaction of the claims of persons qualified under the rules hitherto in force and of those who at examinations held not later than in January 1904, March 1921 and July 1922, respectively, may have obtained a certificate of successful training in the Forest Class at the College of Science, Poona, at the Forest College and Research Institute, Dehra Dun, and at the Madras Forest College, Coimbatore, appointments to the Upper Subordinate Forest Service or Ranger class shall be made by the Chief Conservator—

(a) By promotion of subordinates of long service and tried ability and probity, irrespective of the special training they may have undergone or the educational certificates they may have obtained; and

(b) by direct appointment of candidates who have obtained the Diploma of Forestry after a period of training at the Bombay Forest College, Dhárwar, which will ordinarily extend to two years.

2. The Chief Conservator of Forests shall, before July 1st in each year, decide the number of recruits required for the whole Presidency during the following year for vacancies likely to be filled up under clause (b) of rule 1 subject to the maximum fixed by Government.

3. The Chief Conservator shall notify to the public through the local newspapers the date on which applications from candidates for training in the Ranger's course at the Bombay Forest College will be received; and he shall, in consultation with the Conservators, select from amongst

No. 53.

Slip No. 14 to pages 292 to 295.—Insert the following as a footnote to clause (iii) of rule 4 :—

"NOTE.—The medical examination of a candidate for selection to the Forest Service will be conducted free of charge if he is armed with a letter from a Forest Officer not lower in rank than a Divisional Forest Officer. Care should be taken by that Officer that letters are given only to likely applicants."

the candidates whose applications have been received, the number of men required for nomination as stipendiary students, provided a sufficient number of qualified candidates is available.

4. Candidates for training should ordinarily be not less than 18 nor more than 23 years of age on the date of admission to the College. The Chief Conservator may waive the age limit in the case of men who appear to have special qualifications, or in cases where it is decided to nominate men from the Lower Subordinate Service. The candidates will be required to furnish with their applications the certificates enumerated below :—

(i) A certificate that the candidate is a " Native of India " as described in article 37 of the Civil Service Regulations.

(ii) A certificate of age.

(iii) A health certificate in the form prescribed by article 49 of the Civil Service Regulations (fifth edition), signed by a Commissioned Medical Officer or by a Medical Officer in charge of a Civil Station, and testifying to the candidate's sound constitution, good vision and hearing and general physical fitness for a rough outdoor life in the Forest Department, and to the fact that he bears marks of successful vaccination or of small-pox.

Note.—Any candidate is liable to further medical examination as directed by the Chief Conservator.

(iv) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of trustworthiness.

(v) A certificate that the candidate has passed at least one or other of the following examinations, *viz.* :—

(a) the Matriculation examination ;

(b) the School Final examination ;

(c) the School Leaving certificate examination ;

(d) for European candidates, a certificate of having passed the School examination.

N. B.—The certificates (iii) and (iv) must bear date not further back than July 1st of the year previous to that in which the candidate desires admission to the College.

5. The students selected under rule 3 will contract certain obligations and acquire certain privileges, *viz.* :—

(a) They must undergo $3\frac{1}{2}$ months of practical training in such forest as may be prescribed and give proof of their fitness for forest work. Any selected candidate who fails in this test will not be allowed to proceed to the College except with the express permission of the Chief Conservator.

(b) They must sign an agreement binding themselves to work diligently while at the College, and to serve Government for not less than five years after passing out of the College.

(c) They must find sureties to execute a bond guaranteeing that under special circumstances they will refund all monies expended by Government on the student's education.

(d) They acquire the privilege of receiving a stipend during the period of training at the College, and a guarantee of an appointment worth not less than Rs. 50 per mensem, if they pass out satisfactorily.

(Forms of agreement and bond may be procured from the Chief Conservator.)

6. The Conservators in charge of Circles will be responsible for the preliminary training of students appointed by the Chief Conservator to their respective Circles for the purpose of being trained, and they will be empowered to pay such students a travelling allowance of Rs. 25 per mensem during the period of such training and actual travelling expenses from the place of their relief from the training when first joining the College, the class of railway fare being regulated under article 1011 of the Civil Service Regulations by the amount of their stipend.

4. The Chief Conservator shall notify to the public through the local newspapers the latest date up to which applications from candidates for training in the Rangers' course at the Forest College and Research Institute will be received; and he shall, in consultation with the other Conservators and Deputy Conservator, Sind Circle, select from amongst the candidates, whose applications have been received, the number of men required for nomination as stipendiary students, provided a sufficient number of qualified candidates is available.

5. Candidates for training at the College must be not less than 18 nor more than 23 years of age on the date of admission to the College. They will be required to furnish with their applications the certificates enumerated below :—

(i) A certificate that the candidate is a "Native of India*" as described in section 6 of 33 Victoria, Chapter 3.

(ii) A certificate of age.

(iii) A health certificate† in the form prescribed by Article 49 of the Civil Service Regulations (Fifth Edition), signed by the Civil Surgeon of any one of the districts in which the Conservator's duties lie, and testifying to the candidate's sound constitution, good vision and hearing and general physical fitness for a rough out-door life in the Forest Department, and to the fact that he bears marks of successful vaccination or of small-pox.

(iv) A certificate of respectability and good moral character from two or more persons whose social or official position can be accepted as a guarantee of trustworthiness.

(v) A certificate that the candidate has passed one or other of the following examinations, viz. :—

(a) the B.A., F.A., B.Sc., or Licentiate of Agriculture Examination;

(b) the Matriculation Examination, where no School Final Examination exists;

(c) the School Final Examination, provided the candidate can show that he has qualified in English and Mathematics up to the Matriculation Standard or, for European candidates, a certificate of having passed the High School examination with a similar proviso.

N.B.—The certificates (iii) and (iv) must bear date not further back than April 1st of the year previous to that in which the candidate desires admission to the College.

* *Vide* foot-note on page 288.

† The medical examination of a candidate for selection to the Forest Service will be conducted free of charge if he is armed with a letter from a Forest officer not lower in rank than a Divisional Forest Officer. Care should be taken by that officer that letters are given only to likely applicants (Government Order, Revenue Department, No. 10403, dated 22nd October 1913.)

6. The students selected under rule 4 will contract certain obligations and acquire certain privileges, *viz.* :—

(a) They must undergo 3½ months of practical training in such forests as may be prescribed and give proof of their fitness for forest work. Any selected candidate who fails in this test will not be allowed to proceed to the College except with the express permission of Government.

(b) They must sign an agreement* binding themselves to work diligently while at the College, and to serve Government for not less than five years after passing out of the College.

(c) They must find sureties to execute a bond* guaranteeing that under special circumstances they will refund all monies expended by Government on the student's education.

(d) They acquire the privilege of receiving a stipend during the period of training at the College, and a guarantee of an appointment worth not less than Rs. 50 per mensem, if they pass out with a Higher Standard certificate or Rs. 35 per mensem if they pass out with a Lower Standard certificate.

(Forms of agreement and bond may be procured from the Chief Conservator who nominated the student.)

7. The Conservators and Deputy Conservator in charge of Circles will be responsible for the preliminary training of students appointed by the Chief Conservator to their respective Circles for the purpose of being trained, and they will be empowered to pay such students a travelling allowance of Rs. 25 per mensem during the period of such training and actual travelling expenses from the place of their relief from the training when first joining the College, the class of railway fare being regulated under Article 1011 of the Civil Service Regulations by the amount of their stipends.

8. While at the College each selected candidate will receive a stipend of Rs. 50 per mensem, payable from the date of his entry into the College. The selected candidate will be granted actual expenses on tour as passed by the President, Forest Research Institute and College, Dehra Dun, including single third class fare by rail and single middle or second class fare by steamer for himself, fare of one servant and freight of a bicycle where necessary. The continuance of payment of the stipend will, however, be conditional upon a certificate being passed by the President at the end of each term that the student has made proper use of his opportunities for instruction during that term. Should

* The money limit to be entered in the bond is Rs. 3,300. (Government Order, Revenue Department, No. 7560, dated 20th July 1918.) The agreement and security bond are exempt from stamp duty. (Government Resolutions, Revenue Department, Nos. 8022 of 16th July 1909 and 5467 of 10th June 1912.)

7. While at the College, each selected candidate will receive a stipend of Rs. 50 per mensem payable from the date of his entry into the College. The selected candidate will be granted actual expenses on tour as passed by the Principal, including single third class fare by rail and single middle or second class fare by steamer for himself, fare of one servant and freight of a bicycle where necessary. The continuance of payment of the stipend will, however, be conditional upon a certificate being passed by the Principal at the end of each term that the student has made proper use of his opportunities for instruction during that term. Should the report of the Principal be unfavourable, the payment of the stipend will be stopped until such time as the Principal certifies that by his better application to work the student deserves to receive it; and arrears of stipend will then be paid to him. If, on the contrary, the report of the Principal at the end of the subsequent term should still be unfavourable, the student will forfeit his nomination and be withdrawn from the College.

No. 54.

Slip No. 14 to pages 292 to 295.—Add the following notes after rule 7 :—

"NOTE (i).—A list shall be kept by the Chief Conservator of Forests on which the names of the passed candidates for the appointment of Forest Ranger shall be arranged in order of merit reckoned by their place in the list and of seniority reckoned by the year or term in which they pass through the prescribed course at the Forest College and obtain the certificate in Forestry."

"NOTE (ii).—Vacancies as they occur should be reported at once to the Chief Conservator by the Conservators and Deputy Conservator concerned."

(G. Rs. Nos. 8142, dated 21st October 1904, and No. 3640, dated 4th May 1905.)

the report of the President be unfavourable, the payment of the stipend will be stopped until such time as the President certifies that by his better application to work the student deserves to receive it; and arrears of stipend will then be paid to him. If, on the contrary, the report of the President at the end of the subsequent term should still be unfavourable, the student will forfeit his nomination and be withdrawn from the College.

9. Government reserve to themselves the power to make appointments for exceptional reasons otherwise than in accordance with the foregoing rules.

(Government Resolutions, Revenue Department, Nos. 1540, dated 17th February 1913, 216, dated 9th January 1914, 7234, dated 9th July 1918, 4841, dated 12th May 1919, and 10275, dated 2nd October 1919.)

10. All stipendiary students while undergoing the course of the Forest College, Dehra Dun, will be expected to conform with such rules and regulations as may from time to time be laid down to regulate the constitution of the studies and discipline at the College.

Obligations of stipendiary students while at Dehra Dun.

(Government Resolution, Revenue Department, No. 4221, dated the 30th June 1903.)

11. A list shall be kept by the Chief Conservator of Forests on which the names of the passed candidates for the appointment of Forest Ranger shall be arranged in order of merit reckoned by their place in the list and of seniority reckoned by the year or term in which they pass through the prescribed course at the Forest College, Dehra Dun, and obtain the certificate in Forestry (Higher Standard).

Rules regulating the orders of appointment of passed trained candidates to the Ranger's grade.

12. Vacancies as they occur should be reported at once to the Chief Conservator by the Conservators and Deputy Conservator concerned.

(Government Resolutions Nos. 8142, dated 21st October 1904, and 3640, dated 4th May 1905.)

13. Appointments and promotions and transfers from one circle to another of Rangers will be ordered by the Chief Conservator.

(Government Resolution, Revenue Department, No. 5542 of 31st May 1919.)

14. The Bombay Upper Subordinate Forest Service comprises the following appointments :—
Gradation list and pay.

Circle.	Rangers on pay Rs.						Total.
	150 *	125	100	80	60	50	
Northern Circle ..	3	4	6	10	10	11	44
Central do.	3	5	6	11	11	9	45
Southern do.	3	5	8	12	6	9	43
Sind do.	1	2	3	4	6	0	21
Total ..	10	16	23	37	32	35	153

(Government Resolutions Nos. 404, 3602, F.D.
3616, F.D. 10876, E.D. 16th January 1911', 4th October 1913',
5th October 1915', 11th November 1916', 28th November 1916', 18th October 1917',
4074, F.D. 335, F.D. 3452, F.D. 3216, F.D.,
22nd December 1917', 22nd January 1918', and 12th September 1919.)

Circle.	Surveyor-Rangers on Rs.		Saw-mill Rangers on Rs. 60.	Total.
	60	50		
Northern Circle ..	1	1	....	2
Central do.	1	1	....	2
Southern do.	1	1	6	8
Sind do.	1	1	....	2
Total ..	4	4	6	14

(Government Resolutions Nos. 3602, F.D. 3452, F.D.
835, F.D. 4th October 1913', 28th November 1916',
and 22nd January 1918')

~~S. No. 31 Lower Subordinate Forest Service.~~

1. Permanent or officiating appointments to the classes of
Appointment of Foresters. Forester in any grade shall be made by the
Conservators and Deputy Conservator of Circles—

(a) by promotion of subordinates of long service and tried
ability and probity, irrespective of the special training they may
have undergone or the educational certificates they may have
obtained ;

(b) by promotion of subordinates, or direct appointment of
candidates, who have undergone a course of training at any of
the local Forest Schools or Classes for instruction and obtained
a certificate of competence and good conduct ; and

(c) by direct appointment of candidates who have obtained
the Lower Standard certificate after two years' training at the
Forest College and Research Institute, Dehra Dun.

2. A seniority list of subordinates qualified or recommended for
promotion in accordance with the preceding rule, and a list of candi-

PART II.

Lower Subordinate Forest Service.

8. Appointments to the classes of foresters in any grade shall be made by the Conservators of Circles:—

(a) by promotion of subordinates of long service and tried ability and probity, irrespective of the special training they may have undergone or the educational certificates they may have obtained;

(b) by promotion of subordinates, or direct appointment of candidates, who have undergone a course of training at any of the local forest schools or classes for instruction and obtained a certificate of competence and good conduct.

9. A seniority list of subordinates qualified or recommended for promotion in accordance with the preceding rule, and a list of candidates qualified for direct

16

appointment in accordance with that rule, shall be kept by the Conservator in charge of a Circle, showing the educational qualifications of each man, the special training he may have undergone, and the opinions expressed from time to time regarding his suitability for promotion.

10. Forest guards will, as a rule, be recruited locally, but the Divisional Forest Officer shall not be debarred from appointing applicants other than local who possess other qualifications in addition to those of good physique, character, etc.

PART III.

General.

11. Government reserve to themselves the power to make appointments for exceptional reasons otherwise than in accordance with the foregoing rules.

dates qualified for direct appointment in accordance with that rule, shall be kept by the Conservator or Deputy Conservator in charge of a Circle, showing the educational qualifications of each man, the special training he may have undergone, and the opinions expressed from time to time regarding his suitability for promotion.

3. Forest guards will as a rule be recruited locally but the Divisional Forest Officer shall not be debarred from appointing applicants other than local who possess other qualifications in addition to those of good physique, character, etc.

4. Promotions, both officiating and permanent, to the Rs. 15 grade will be made ordinarily by Divisional Forest Officers, provided that the Conservator or Deputy Conservator in charge of a Circle may from time to time make direct appointments to that grade.

5. Government reserve to themselves the power to make appointments for exceptional reasons otherwise than in accordance with the foregoing rules.

(Government Resolution, Revenue Department, No. 1540, dated 17th February 1913.)

^{14 & 17}
No 65 ~~12~~-6. Forest Schools for the training of foresters and guards on the lines sketched out in the Conservator, Southern Circle's Confidential letter No. A-1166, dated 21st May 1907, and printed as an accompaniment to Government Resolution No. 8810, dated 4th September 1907, have been established in all the Circles.

Local Forest Schools.

(Government Resolution, Revenue Department, No. 1192, dated 4th February 1908.)

¹⁵
7 ~~13~~-7. The course of training extends from March 1st to October 31st. In each Circle an Extra Assistant Conservator of Forests is appointed by the Conservator as Instructor.

¹⁶
7 ~~14~~-8. The practical course in the Forests commences on March 1st and continues until the rainy season.

¹⁷
X ~~15~~-9. During the rains the class is held at Thana for the Northern Circle, Poona for the Central Circle, and at Belgaum for the Southern Circle.

¹⁸
18 ~~16~~-10. Examinations are held and the Conservators grant certificates to the passed candidates in their respective Circles. A local allowance of Rs. 3 per mensem is granted to forest subordinates during the period they are deputed to attend the Forestry classes.

(Government Resolutions Nos. $\frac{4222}{27th\ April\ 1908}$ and $\frac{2872}{29th\ July\ 1909}$.)

¹⁹
19 ~~17~~-11. An Officer appointed as Instructor of a Forest School in addition to his ordinary duties (*viz.*, the charge of a Division or

Sub-Division) is allowed a special allowance of Rs. 50 per mensem while actually engaged on the work of giving instruction, subject to the condition that the salary of the officer does not exceed Rs. 750 per mensem.

(Government Resolutions, Revenue Department, Nos. 7266, dated 31st July 1911, and 2076, dated 22nd February 1916.)

²⁰⁷
~~7842~~ The Conservators are authorized to sanction, within the limits of budget provision, the employment of substitutes in place of men deputed to attend forest instruction classes on the distinct understanding that such substitutes are to be continued after 30th June only in exceptional cases.

(Government Resolution, Revenue Department, No. 7340, dated 7th August 1913.)

²¹⁷
~~19~~ 13. The general rule laid down by Government is that guards should be local men and be but rarely transferred.

Guards should when possible be local men.

(Government Resolution, Revenue Department, No. 1626, dated 11th March 1902.)

14. The Bombay Lower Subordinate Forest Service comprises:—

Gradation list.

Circle.	Foresters on pay Rs.						Foresters total.	Guards on pay Rs.				Guards total.
	40	35	30	25	20	15		12	10	9	8	
Northern Circle ..	3	8	21	22	21	21	96	132	220	514	87	963
Central do. ..	7	10	8	22	22	16	85	152	248	511	99	1,010
Southern do. ..	6	11	17	28	28	23	113	109	180	432	108	829
Sind do. ..	..	2	4	6	7	3	22	50	81	199	22	352
Total ..	16	31	50	78	78	63	316	443	729	1,656	316	3,144

Circle.	Surveyor-Foresters on pay Rs.					Total.
	40	35	30	25	20	
Northern Circle ..	1	1	2	8	2	14
Central do. ..	1	1	3	10	4	19
Southern do. ..	1	1	3	4	1	10
Sind do. ..	1	..	..	..	..	1
Total ..	4	3	8	22	7	44

(Government Resolutions Nos. $\frac{3602, F. D.}{4th\ October\ 1913}$ and $\frac{3452, F. D.}{23th\ November\ 1913}$)

No. 55.

Page 298.—For paragraph 14 substitute the following:—

22*

Gradation and pay. "20. The Bombay Subordinate Forest Service comprises the following appointments:—

	Rangers on pay Rs.				
	200	175	150	80—5—125	Total.
For Presidency including Sind ...	11	16	24	116	167

(G. O., F. D., No. 653, dated 17th November 1920, and G. O., F. D., No. 272, dated 14th April 1921.)

Circle.	Foresters on pay Rs.			Foresters Total.	Guards on pay Rs.		Total guards.
	60	50	30—1—40		25	15— $\frac{1}{2}$ —20	
Northern ...	4	33	99	136	132	821	953
Central ...	8	32	76	106	157	869	1,026
Southern ...	7	32	85	124	110	716	826
Sind ...	1	6	16	23	50	302	352
Total ...	20	93	276	389	449	2,708	3,157

(G. O., F. D., No. 37, dated 18th January 1921, and G. O., F. D., No.

No. 172

Pages 299 and 300, Appendix II-D. For rules 1 to 6 substitute the following :—

1. A candidate for appointment in the clerical branch of the Forest Department must ordinarily (1) be not less than 18 and not more than 25 years of age and (2) have passed one or more of the following or higher educational tests :—

- (a) the Bombay University School Final Examination,
- (b) the Bombay School Leaving Examination,
- (c) the Matriculation Examination of the Bombay University prior to March 1919,
- (d) the European High School Examination,
- (e) the Senior Commercial Education Certificate Examination of the London Chamber of Commerce,
- (f) the Cambridge Senior Local Examination,
- (g) the Departmental School Final Examination.

Candidates holding the Matriculation or School Leaving Examination Certificates of Universities in other Provinces which qualify them for admission to Government service in those Provinces are considered eligible but they may be appointed only if candidates who have passed the examinations (a) to (c) above are not available.

2. The following are the existing classes and grades of appointments :—

	Rs.
<i>Class 1—</i>	
Head Clerk in the Chief Conservator's office ..	220—10—300
Head Clerks in the Conservators' offices ..	220—10—270
<i>Class 2—</i>	
	Selection grade.
Head Clerks	150—5 200
	Efficiency bar.
Head Clerks	105—5—140
<i>Class 3—</i>	
	Efficiency bar.
Accountants	115—5/2—150
	Selection grade.
Accountants	85—5/2—100
	Efficiency bar.
<i>Class 4—</i>	
Clerks	55—5/2—80
	Efficiency bar.
Clerks	30—5/2—50

3. The starting pay of University Graduates will be Rs. 70, of those who have passed any of the examinations mentioned in rule 1 Rs. 40, and of those with lower qualifications Rs. 30.

²²⁷
~~22~~ 15. The service of all Forest guards on pay exceeding Rs. 10 per month who were in service on the 28th March 1914 should be reckoned as superior for the purpose of pension.*

Officers who begin service as Forest guards on the inferior scale and subsequently rise to appointments in superior service in or above the rank of Forest guard may count their whole service towards pension or gratuity on the superior scale.*

²⁴⁴
~~22~~ 16. All Forest guards, whatever their status may be as regards pension, are inferior servants for the purpose of the travelling allowance rules.†

S. N. 32 D E.—OFFICE ESTABLISHMENTS.

1.—Clerks.

Rules for first appointments and promotions or increments of the Clerical Establishment of the Forest Department, Bombay Presidency, including Sind.

1. For first appointment to junior clerks' grade, a candidate must hold a pass certificate for the School Final Examination or any examination that may be substituted for it or the Full Senior Commercial Examination of the Chamber of Commerce.
2. First appointment to senior clerks' grade will be made—
 - (a) by promotion of junior clerks ;
 - (b) by direct appointment of candidates holding pass certificate for higher examinations of the Bombay University.
3. All first appointments made to the senior clerks' grade are to be probationary until the departmental examination has been passed. A probationer shall be bound to appear at the examination to be held next after the expiration of the first year of probationary service. Should he fail to pass the examination at the latest at the first examination held after he has been three years in such service, he shall be reverted to the junior clerks' grade if he originally belonged to it, and, if his appointment was direct, he shall be removed from the office, or may be appointed as junior clerk, should there be a vacancy, at the discretion of the officer with whom the nomination rests.
4. If any duly qualified candidate, who has been appointed probationer, has been acting continuously previous to such appoint-

* Government Resolutions, Revenue Department, Nos. 10313, dated 27th October 1914, and 4588, dated 24th April 1915.

† Government Resolution, Revenue Department, No. 182, dated 7th January 1915.

ment, the period during which he has so acted shall ordinarily count as part of the year at the expiration of which he becomes liable to pass the departmental examination. This rule should be applied with discretion.

5. Men who have been holding permanent appointments in the senior clerks' grade since the last reorganization took place (i.e., since the 7th December 1910) shall be bound to appear at the examination to be held next after the introduction of these rules, provided that such clerks as shall have completed 15 years' service by the date of the first examination held under these rules (i.e., such as entered the service as clerks before the 12th of September 1903) shall be exempted from such examination. In the case of failure they will not, until they have passed the examination, draw pay at a higher rate than that at which they were drawing pay on the date of the first examination. They will not be allowed to appear for the examination more than thrice.

6. Any clerk who at present holds the post of head clerk or who is considered eligible for the post of head clerk shall, whatever his service, be required to pass the examination, provided that a Conservator has full discretion to exempt men whom he considers thoroughly competent to carry out the duties of a head clerk. Clerks will not be allowed to appear for the examination more than thrice.

(Government Resolutions Nos. 4582, dated 22nd April 1918, and 12793, dated 25th November 1919.)

(125) 87— The clerical establishment in Bombay is composed of the following appointments :—

Chief Conservator's Office.

Head Clerk on Rs. 200.	Clerks on Rs.				Total.
	100—10—150	80—4—100	60—4—80	40—4—60	
1	1	1	1	2	6

Circle.	Head Clerks on pay Rs.			Senior Clerks on pay Rs.	Junior Clerks on pay Rs.	Total.
	125—10—175	100	80	25—2—75	20	
Northern Circle	1	1	7	41	45	95
Central do.	1	1	6	38	54	100
Southern do.	1	1	7	36	52	97
Sind do.	1	1	6	20	28	50
Total	4	3	26	135	174	342

4. Appointments and promotions up to and including Rs. 100 will be made by Conservators and those above Rs. 100 by the Chief Conservator, with due regard to the efficiency bars.

5. Graduates will not be promoted above Rs. 70 and clerks with lower qualifications above Rs. 50 until they have passed the departmental examination. Clerks are bound to appear at the examination held next after the expiration of the first year spent on pay of Rs. 70 or Rs. 50 as the case may be. In case of failure to pass on that occasion they must appear at the next examination, and in case of a second failure they must appear at the next following examination, after which they will not be allowed to appear again unless specially permitted under rule 6.

6. The Chief Conservator and Conservators shall have power to grant more than three chances to any clerk serving under them who can show good and sufficient reasons justifying the concession.

7. Clerks already drawing pay in excess of the limits mentioned in rule 5 shall not be promoted further unless they pass the departmental examination or have been exempted already from passing it according to the rules previously in force.

(G.N., R.D., No. 3283-24 dated 25-5-1925.)

Total	1	1	2	5	5	35	23	46	90	208
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(Government Resolutions Nos.		9308, R. D.	1779, F. D.
9156, R. D.	4364, F. D.	21st September 1907	17th May 1910
28th September 1911	17th October 1914	3618, F. D.	3659, F. D.
307, F. D.	4159, F. D.	6th October 1915	23rd November 1917
21st January 1918	and 28th October 1918.)		

S. N. 33 E 2—TEMPORARY ESTABLISHMENTS.

1. Government may delegate to Conservators and Deputy Conservators of Forests power to sanction such temporary establishments as are required from year to year for their respective Circles within the limit of the annual Budget allotment on this account for each Circle, provided that no appointment shall be created which the Government itself would not be competent to create. A maximum rate of pay should be laid down by Government for each class of establishment that will be entertained under these orders.

(Government Resolution, Revenue Department, No. 2045, dated 15th March 1904.)

The appointments on pay of Rs. 125—10—175, 100—10—150, 80—4—100, 60—4—80 and 40—4—60 are 'progressive' and those on pay Rs. 25—2—75 are 'time-scale'. The increment according to the above scale is not to be given as a matter of course but should be given only in such cases as may be considered to be deserving of it, and it should be stopped by way of punishment wherever such a course is found to be necessary.

(Government Resolutions Nos. ^{404, R. D.} 16th January 1911¹ ^{9156, R. D.} 28th September 1911²
^{3331, F. D.} 3616, F. D. ^{10876, R. D.} 3216, F. D.
 18th October 1911³ 6th October 1915⁴ 11th November 1916⁵ 18th October 1917⁶
^{4074, F. D.} ^{807, F. D.} ^{335, F. D.}
 22nd December 1917⁷ 21st January 1918⁸ 22nd January 1918⁹)

2. Menials.

9-8. The sanctioned number of havildars, naiks and peons is as follows:—

Circle.	Jamedar.		Havildars on Rs.		Naiks on Rs.		Peons on Rs.			Total.
	20	15	13	12	11	10	10	9	8	
Chief Conservator's Office	1	1	..	1	2	..	5	..	..	9
Northern Circle	..	..	..	1	..	9	3	18	23	59
Central do.	..	..	1	..	3	14	5	11	20	54
Southern do.	..	..	..	1	..	9	..	14	34	58
Sind do.	..	..	1	3	..	3	10	3	8	28
Total	1	1	2	5	5	35	23	46	90	208

(Government Resolutions Nos. ^{9308, R. D.} 21st September 1907¹ ^{1779, F. D.} 17th May 1910²
^{9156, R. D.} 4364, F. D. ^{3616, F. D.} 3859, F. D.
 28th September 1911³ 17th October 1914⁴ 6th October 1915⁵ 23rd November 1917⁶
 307, F. D. 4159, F. D.
 21st January 1918 and 28th October 1918.)

3. E 33—TEMPORARY ESTABLISHMENTS.

1. Government may delegate to Conservators and Deputy Conservators of Forests power to sanction such temporary establishments as are required from year to year for their respective Circles within the limit of the annual Budget allotment on this account for each Circle, provided that no appointment shall be created which the Government itself would not be competent to create. A maximum rate of pay should be laid down by Government for each class of establishment that will be entertained under these orders.

(Government Resolution, Revenue Department, No. 2045, dated 15th March 1904.)

2. Forest officers should not be transferred from the permanent to a temporary establishment either in the public interest or in order to give promotion to deserving individuals.

(Government Resolution No. 6002, dated 2nd June 1906, Revenue Department.)

NOTE.—This prohibition relates only to the transfer from a permanent establishment to an establishment which, though on a temporary footing of service, is a permanent feature of the Department. Transfers to ordinary temporary appointments are regulated by articles 76B and 76C of the Civil Service Regulations. (Government Order, Revenue Department, No. 1450-Fam., dated 28th August 1918.)

3. The maximum rates of pay shown below are prescribed for each class of temporary establishments which the Conservators and the Deputy Conservator in charge of Circles are empowered to entertain :—

Class of temporary establishment.		Maximum rate.
		Rs.
<i>Office Establishment.</i>		
Clerks	.. ..	50
Peons	.. ..	10
Sweepers	.. ..	5
<i>Survey Establishment.</i>		
Surveyors	.. ..	60
Draftsmen	.. ..	60
Mukadam	.. ..	10
Chainmen	.. ..	10
<i>Protective and other Establishment.</i>		
Rangers	.. ..	60
Foresters	.. ..	40
Forest guards	.. ..	15
Depôt officers	.. ..	20
Depôt peons	.. ..	8
Tindals	.. ..	15
Lascars	.. ..	9
Malis	.. ..	18
Gardeners	.. ..	12
Labourers (hedge coolies)	.. ..	8
Labourers (garden coolies)	.. ..	9
Mukadam of labourers	.. ..	10
Establishment on daily wages	.. ..	8 annas.

Rs 1-8-0 for skilled labour. Rs. 0 for L

(G.O. No 314 of 21 April 1920, F.D., 22)

No. 153.

Pages 302 and 303.—For paragraphs 3 and 4 of Appendix IIE substitute the following:—

“ 3. The Chief Conservator and Conservators of Forests are empowered to entertain temporary establishments on the maximum rates mentioned below subject to the condition that the actual rates to be allowed to each class of establishment should be determined by the officer concerned according to the circumstances of each case and the total amount to be spent on such establishment should not exceed the budget allotment at his disposal:—

	Designation.	Maximum rate per mensem.
<i>Office establishment.</i>		
		Rs.
Clerks	75
Peons	16 (for peons.) 18 (for Naiks)
Sweepers	20
<i>Survey establishment.</i>		
Surveyors	100
Draftsmen	100
Enumerators	40
Mukadams	25
Chainmen	25
<i>Protective and other establishments.</i>		
Rangers	100
Foresters	60
Forest guards	25
Depôt Officers	40
Depôt peons	16
Tindals	25
Lascars	20
Malis	25
Gardeners, Coolies..	20
Mukadam of labourers	25
<i>Establishment on daily wages.</i>		
Skilled labour	2½

Sawmill establishment.

Foremen	150
Assistant Foremen	75
Engine Driver	75
Sawyer	60
Benchmen and saw-sharpener	50
Smith and Stoker	40
Other labourers	25
Carpenter	50
Storekeeper	50

"4. No war and temporary allowance or grain compensation allowance is separately admissible in addition to the above rates of pay. Bad climate allowance is however admissible."

(Government Resolution, Revenue Department, No. 3952-24, dated 10th September 1925.)

(Government Resolution, Revenue Department, No. 3952-24, dated 27th August 1906.)

Peons ..	..	..	..	18 1/2
Sweepers ..	..	..	..	20

Survey establishment.

Surveyors ..	..	..	..	100
Draftsmen ..	..	..	..	100
Enumerators ..	..	..	..	40
Mukadams ..	..	..	..	25
Chainmen ..	..	..	..	25

Protective and other establishments.

Rangers ..	..	..	..	100
Foresters ..	..	..	..	60
Forest guards ..	..	..	..	25
Depôt Officers ..	..	..	..	40
Depôt peons ..	..	..	..	16
Tindals ..	..	..	..	25
Lascars ..	..	..	..	20
Malis ..	..	..	..	25
Gardeners, Coolies..	..	..	..	20
Mukadam of labourers	25

Establishment on daily wages.

Skilled labour	2 1/2
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No. 15.

Page 303.—For the heading “Special for Southern Circle”
and the entry below it *substitute*:—

“ *Establishment at Saw Mills.* ”

	Ra.
Foreman	100
Engine Driver	60
Sawyer	50
Benchman and Saw-sharpener	30
Smith and Stoker	25
Other labourers, coolies, etc.	20

The above rates are maxima and the actual rates to be allowed should be determined by the Conservators according to the circumstances of each case.”

(G. O. No. 2534, dated 27th August 1920.)

(Government Resolution, Revenue Department,
27th August 1906.)

APPENDIX III.

[Article 7 of Manual.]

The Government Servants' Conduct Rules, 1904.

(Corrected up to 30th June 1919.)

The Rules and Orders of the Governor-General in Council regulating the conduct of public servants in respect of borrowing money, receipt of complimentary addresses and other matters are contained in the enactments printed as an appendix* to the following rules and in a number of Despatches, Circulars and Resolutions issued at various times. The form of the orders has thus become obscure and confusing and the Government of India have thought it desirable to reproduce their substance in the shape of a compact set of rules which are now issued for the guidance of Government servants.

1. In these rules,—

(a) "Government servant" includes every person holding or exercising any civil office, other than a menial office, under the Government ;

Interpretation.

(b) "Native of India" means a person of unmixed Asiatic descent permanently resident in India.

2. A Government servant may not, without the previous sanction of the Government of India, directly or indirectly accept, either on his own behalf

Gifts.

or in behalf of any other person, any gift, gratuity or reward, or any promise of a gift, gratuity or reward, from any native of India.

The Head of a Government or Administration or a Political Officer may accept from any Native Prince or Chief a ceremonial gift which is deposited in the Government Toshakhana and for which a return present is made at the Government expense. Any Government servant may accept a complimentary present of flowers or fruit or similar articles of trifling value. The practice of giving such presents should, however, be discouraged.

When a gift of substantial value cannot be refused without giving offence, it should, unless the Government of India by special order otherwise direct, be delivered up to the Government.

3. A Government servant may not, without the previous sanction of the Local Government, receive any complimentary or valedictory address, accept any testimonial presented to him, or attend any public meeting or entertainment held in his honour ; nor may he take part in any similar acknowledgment of the services

Public demonstrations in honour of Government servants.

3 Geo. III, cap. 63, section 24 ; Foreign Department Circular No. 1299-G, dated the 26th June 1876.]

Home Department (Public) resolution No. 29—1629-5, dated 22nd July 1887 ; Home Department resolution No. 729—753 (Public), dated 15th May 1898 ; Home Department Circular

of any other Government servant, or of any person who has recently
quitted the service of Government.

Nos. 4566-75,
dated 8th
August 1910.]

The rule admits of the following exceptions :

(a) The Head of any Government or Administration may receive an address.

(b) At the request of any public body a Government servant may sit for a portrait, bust or statue not intended for presentation to him.

(c) A Government servant may take part in the raising of funds to be expended, in recognition of the services of another Government servant, on the foundation of a scholarship or other public or charitable object, or on the execution of any portrait, bust or statue not intended for presentation to such other Government servant. He may not, however, solicit subscriptions for the purpose.

Government servant may take part in a private farewell entertainment, attended only by personal friends, as a mark of regard to himself when retiring from the service or quitting a district or station, or to another Government servant in similar circumstances.

3A. A Government servant may not, without the previous sanction of the Local Government, receive any trowel, key or other similar article offered to him at a ceremonial function, such as the laying of a foundation stone or the opening of a public building.

Presentation of trowels, etc.,
at ceremonial functions.

[Home Department Circular
Nos. 4566-75,
dated 8th
August 1910.]

This rule shall not apply to the head of any local Government or Administration or to any Member of the Imperial or a Provincial Executive Council, or to the Commissioner in Sind.

A Local Government may delegate its power of sanction under this rule to Commissioners of Divisions or, in the Madras Presidency, to the Board of Revenue.

4. Subject to the departmental rules governing the question, a medical officer may accept any gift, gratuity or reward offered in good faith by any person or body of persons in recognition of his professional services.

Application of rules 2 and 3 to
medical officers.

5. A Government servant may not, without the previous sanction of the Local Government, ask for or accept from any Native Prince or Chief, or the agent of any Native Prince or Chief, any subscription or other pecuniary assistance in pursuance of any object whatsoever.

Subscriptions.

[Home Department (Public) Resolution
No. 31-
1217-42, dated
11th July 1885;
Home
Department
(Public) Reso-
lution No. 25-
1437-60, dated
14th August
1899.]

[General Notification No. 216, dated the 9th September 1842; Home Department Circular No. 55—1864-73 (Public), dated the 29th December 1883.]

6. Government servants may not enter into any pecuniary arrangement for the resignation by one of them of any office under the Government for the benefit of the others. Should this rule be infringed any nomination or appointment consequent upon such resignation will be cancelled and such parties to the arrangement as are still in the service will be suspended, pending the orders of the Secretary of State or of the Government, as the case may be.

Purchase of resignation.

[Home Department (Public) Resolution No. 2-B.—87-103, dated 16th January 1890; letter to Government of Madras, No. 2407, dated 6th December 1890; Home Department Circular letter Nos. 660—69, dated the 28th February 1907.]

7. A gazetted officer may not lend money to any person possessing land within the local limits of his authority; nor may he, except in the ordinary course of business with a Joint Stock Bank or a firm of standing, borrow money from, or otherwise place himself under a pecuniary obligation to, any person subject to his official authority, or residing, possessing land or carrying on business within the local limits of such authority.

Lending and borrowing.

[Home Department (Public) Resolution No. 22—637-653, dated the 16th March 1888.]

When a gazetted officer is appointed or transferred to a post of such a nature that a person from whom he has borrowed money or to whom he has otherwise placed himself under a pecuniary obligation will be subject to his official authority, or will reside, possess immoveable property or carry on business within the local limits of such authority, he must forthwith declare the circumstances to the Government through the usual channel.

[Home Department (Public) Circular No. 4952—60, dated 28th October 1869; Home Department letter No. 1899 (Public), dated 25th April 1872; Home Department letter No. 1556 (Public), dated 31st May 1892.]

The orders contained in this paragraph apply also to non-gazetted officers, but in the case of the latter they may be relaxed in exceptional cases at the discretion of the head of their office. Non-gazetted officers should make the report referred to in sub-paragraph 2 to the head of their office.

[Home Department Notification No. 1437 (Public), dated 23rd September 1881; Home Department Notification No. 53 (Public), dated 20th January 1882; Home Department Circular Nos. 387—96, dated 20th February 1911.]

8. When a Government servant, other than a Native of India, wishes to buy from or sell to any Native of India residing, possessing immoveable property, or carrying on business within the station, district or other local limits for which he is appointed, any house, elephant, horse, conveyance or other valuable thing, he must declare his intention, with a full statement of the circumstances and the price offered or demanded, as the case may be, to the Commissioner or to such other authority as the Local Government may direct. When such a declaration has been made, the Commissioner,

Buying and selling houses and other valuable property.

or other officer authorised by the Local Government in this behalf, may pass such orders upon the proposal as he may think fit. These orders do not apply to any transaction conducted in good faith with a regular dealer.

A Government servant, who is about to quit the station, district or other local limits for which he has been appointed, may, without reference to any authority, dispose of his furniture, household goods, live-stock and the like, either by circulating lists thereof among the community generally or by causing them to be sold by public auction.

NOTE.—It will be understood that the Commissioner or other officer authorised to dispose of such applications is at liberty to refer any application to Government for advice or orders if he considers such a course desirable. In cases where the Commissioner or other officer authorised in this behalf is himself interested in the proposed transaction, he should refer the matter to Government for orders.

9. A Government servant who is a member of the Indian Civil Service or a military officer may not hold or acquire any immoveable property within the territories of any Native Prince or Chief.

Holding or acquiring immoveable property.

A Government servant, who, not being a Native of India, is a member of the Indian Civil Service, or a military officer, or holds any office ordinarily held by members of the Indian Civil Service or by military officers, may not, directly or indirectly, hold or acquire any immoveable property within the Province in which he is employed or within any Province with the administration of which he is concerned, whether such employment or concern is permanent or temporary.

{Home Department Circular No. 21—797-806 (Public), dated 13th May 1885; Home Department Circular No. 19—1161-1170 (Public), dated 14th June 1890; Home Department Circular Nos. 224—32, dated 13th May 1909.}

A Native of India who is a member of the Indian Civil Service, or holds any office ordinarily reserved for members of the Indian Civil Service, and any Government servant belonging to the Provincial or Subordinate Civil Services may continue to hold any immoveable property actually held by him at the time of his entry into Government service, and may thereafter acquire any immoveable property by succession, inheritance or bequest, or with the previous sanction of the Local Government, or such heads of departments as may be specially empowered by the Local Government in this behalf by purchase or gift.

He will, however, be liable to be debarred from employment within the district or other local limits within which such immoveable property is situated.

Any Government servant may hold or acquire immoveable property in good faith for the purpose of residence.

10. Every Government servant or candidate for Government service must make to the Government, through the usual channel, a declaration of all immoveable property which may from time to time be held or acquired by him or by his wife or, by any member of his family living with, or in any way dependent upon him.

Control over immoveable property held or acquired by Government servants.

{Home Department Circular No. 21—797-806 (Public), dated 13th May 1885; Home Department Circular No. 33—2405-14 (Public), dated 11th September 1888.}

This rule shall not apply to any member of the Imperial or a Provincial Executive Council who is a Government servant only in that capacity and not otherwise.

Such declaration should state the district within which, or the Native Prince or Chief within whose territories, the property is situated and should give such further information as the Government may, by general or special order, require.

[Home Department Circular No. 21—797-806 (Public), dated 13th May 1886; Home Department Circular No. 2139—48 (Public), dated the 25th September 1908; Home Department Circular Nos. 4566—75, dated 8th August 1910.]

11. A Government servant may not make any investment, other than an investment in immoveable property permitted by rule 9, which gives him such private interest in matters with which his public duties are connected as would be likely in the opinion of the Local Government to embarrass or influence him in the discharge of such duties.

Subject to this condition he may hold or acquire shares in any Company, including a mining or agricultural Company, which has for its object the development of the resources of the country; but he will not be employed in any district in which the operations of any such Company are conducted.

Provided that this rule, in so far as it relates to the making of investments or placing of deposits by Government servants in Co-operative Societies registered under Act II of 1912, shall, subject to any general or special restrictions or relaxations made or permitted by the Local Government, be read with the following limitations:—

(a) Government servants of the class referred to in the second paragraph of rule 9 shall not make such investments or place such deposits within the Province in which they are employed.

(b) Government servants of the class referred to in the third paragraph of rule 9 shall not make such investments or place such deposits except in cases in which they are allowed to retain or acquire immoveable property.

(c) All other classes of Government servants shall be at liberty to make such investments or place such deposits.

Subject to the same condition he may place deposits in Provincial or Central Banks registered under Act II of 1912, and make investments in non-agricultural societies registered under that Act and intended for Government servants only, even though he is employed in the locality, in which such banks or societies operate.

He may also make investments or place deposits in registered co-operative societies other than the above, provided that—

No. 16.

Page 308, Appendix III.—Delete the proviso to rule 11 commencing with the words “Provided that this rule etc.”, and ending with the words “or place such deposits” in clause (c).

(G. O., G. D., No. 7776 of 22nd July 1920.)

(a) if he belongs to the class referred to in the second paragraph of rule 9, he shall not make such investments or place such deposits within the province in which he is employed ;

(b) if he belongs to the class referred to in the third paragraph of rule 9, he may hold or acquire such investments or deposits subject only to the same conditions as would apply to him under that rule if he were holding or acquiring immoveable property.

Any of the provisions in this rule, in so far as they apply to registered co-operative societies, may be restricted or relaxed, generally or specially, by order of the Local Government.

12. A Government servant may not speculate in investments. (Home Department Circular No. 21—797-806 (Public), dated 13th May 1885.

In applying this general rule, the purchase of a grant of land supposed to contain minerals with the object of disposing of it to Companies, and the habitual purchase and sale of securities of notoriously fluctuating value, will be treated as speculation in investments.

13. A gazetted officer, whether on leave or in active service, may not, without the special sanction of the Secretary of State, take part in the promotion, registration or management of any Bank or other Company. (Home Department Circular No. 21—797-806 (Public), dated the 13th May 1885 ; Secretary of State's Despatches No. 73 (Public), dated 19th July 1883 ; No. 25 (Financial), dated 7th February 1889 ; and No. 53 (Public), dated 14th May 1891 ; Home Department Circular Nos. 2139—48, dated 25th September 1908.

This rule does not apply to any Government servant who, with the sanction of the Government of India, enters into the service of a Railway Company working a concession granted by the Government or to the management by a Government servant of any association established and conducted in good faith for the purpose of mutual supply and not for profit, when such management does not interfere with his public duties, or (subject to the same condition) to any Government servant who, under the general or special sanction of the Local Government, takes part in the management of a Co-operative Society registered under Act II of 1912.

Solicitors to the Government at Calcutta, Madras or Bombay, Government Pleaders, Crown Prosecutors, Diocesan Registrars and Coroners, may serve as Directors of a Bank or other Company if such service does not interfere with their public duties and the interests of the Bank or Company are not opposed to those of the Government.

14. A Government servant may not, without the previous sanction of the Local Government, engage in any trade or undertake any employment, other than his public duties. (Home Department Circular No. 21—797-806 (Public), dated 13th May 1885.)

A Government servant may undertake occasional work of a literary or artistic character, provided that his public duties do not suffer thereby; but the Government may, in its discretion, at any time forbid him to undertake or require him to abandon any employment which in its opinion is undesirable.

NOTE.—The secretaryship of a club does not constitute employment in the sense of this rule, provided that it does not occupy so much of an officer's time as to interfere with his public duties and that it is an honorary office, that is to say, that it is not remunerated by any payment in cash, or any equivalent thereof other than the customary concessions of free-quarters and personal exemption from messing charges only. Any officer proposing to become the Honorary Secretary of a club, should inform his immediate departmental superior who will decide, with reference to this rule and note, whether the matter should be reported for the orders of Government.

[Home Department Notification No. 181, dated 28th January 1855; Circular Memorandum No. 67—2816-2821, dated 19th November 1874; Resolutions No. 100 (Public), dated 12th January 1856, No. 277-102 (Public), dated 19th January 1884, and No. 29-1770-92, dated 8th October 1889.]

15. (1) When a Government servant is adjudged or declared an insolvent, or when one moiety of the salary of such Government servant is constantly being attached, has been continuously under attachment for a period exceeding two years, or is attached for a sum which, in ordinary circumstances, cannot be repaid within a period of two years, he will be considered liable to dismissal.

(2) When such Government servant is not liable to dismissal otherwise than by or with the sanction of the Secretary of State, the matter must, if he is declared insolvent, and may, if a moiety of his salary is attached, be reported to the Secretary of State, pending the receipt of whose orders he will be suspended from the service.

(3) In the case of any other Government servant, the matter should be reported to the Local Government or to such authority subordinate to the Government as may, by general or special order, be directed.

(4) When a moiety of an officer's salary is attached, the report should show what is the proportion of the debts to the salary; how far they detract from the debtor's efficiency as a Government servant; whether the debtor's position is irretrievable; and whether, in the circumstances of the case, it is desirable to retain him in the post occupied by him when the matter was brought to notice, or in any post under the Government.

(5) In every case under this rule, the burden of proving that the insolvency or indebtedness is the result of circumstances which, with the exercise of ordinary diligence, the debtor could not have foreseen or over which he had no control, and has not proceeded from extravagant or dissipated habits, will be upon the debtor.

[Home Department Circular No. 30—1267-76 (Public), dated 16th August 1884; Home Department Resolution No. 22-A. (Public), dated 3rd June 1885.]

16. A Government servant may not, unless generally or specially empowered by the Local Government in this behalf, communicate directly or indirectly to Government servants belonging to other Departments, or to non-official persons, or to the Press, any document or information which has come into his possession in the

course of his public duties, or has been prepared or collected by him in the course of those duties, whether from official sources or otherwise.

17. A Government servant may not, without the previous sanction of the Local Government, become the proprietor in whole or in part, or conduct or participate in the editing or management, of any newspaper or other periodical publication.

Connection with Press.]

(Home Department Resolution No. 19—1184 (Public), dated 8th July 1875.)

Such sanction will be given only in the case of a newspaper or publication mainly devoted to matters not of a political character, and may at any time, in the discretion of the Local Government, be withdrawn.

18. Subject to the provisions of rule 16, a Government servant may contribute anonymously to the Press, but must confine himself within the limits of temperate and reasonable discussion; and, if his connection with the Press is contrary to the public interest the Local Government may withdraw his liberty to contribute. When there is room for doubt whether the connection of any Government servant with the Press is or is not contrary to the public interest, the matter should be referred to the Governor-General in Council for orders.

Nothing in this rule will limit or otherwise affect the operation of any Army Regulations for the time being in force relating to the same subject.

19. A Government servant may not publish in his own name :—

(a) Any statement of fact or opinion which may embarrass the relations between Government and the people of India or any section of the people;

(b) any statement of fact or opinion concerning the policy or affairs of, or negotiations with, a foreign country which may embarrass the relations between such country and the British or Indian Government.

A Government servant who intends to publish a statement which may be considered to fall within this rule shall submit a proof thereof and shall obtain the permission of Government before publication.

20. A Government servant may not take part in, or subscribe in aid of, any political movement in India or relating to Indian affairs. Nor may he attend any political meeting his presence at which is likely to be misconstrued or to impair his public usefulness. When there is room for doubt whether any action which a Government servant proposes to take will contravene the provisions

Political meetings.

and

(Home Department Circular No. 11—470-88 (Public), dated 18th March 1890. Home Department Circular No. 4015—24 (Public), dated 16th December 1925.)

of this rule, he should refer the matter for orders to the Local Government to which, or the Government servant to whom, he is immediately subordinate.

20A. A Government servant may not give evidence before a public committee,

(1) in India, unless he has first obtained the permission of the Government under which he is serving, or, if he is on leave under which he was last serving;

(2) outside India, unless he has first obtained the permission of the Secretary of State.

In giving such evidence he must not criticize the policy or decision of the Secretary of State, or of any Government in British India.

This rule will not apply to evidence given before Statutory Committees with power to compel attendance and the giving of answers, nor to evidence given in judicial inquiries.

21. A Government servant may not, without the previous sanction of the Local Government, have recourse to any Court or to the Press for the vindication of his public acts or character from defamatory attacks. In granting sanction to the recourse to a Court the Local Government will in each case decide whether it will itself bear the costs of the proceedings, or whether the Government servant shall institute the proceedings at his own expense, and, if so, whether, in the event of a decision in his favour, the Government shall re-imburse him to the extent of the whole or any part of the costs.

Nothing in this rule will limit or otherwise affect the right of any Government servant to vindicate his private acts or character.

21A. (a) A Government servant may not, by canvassing or otherwise, interfere or use his influence in any way, in an election to a legislative council, except that he may record a vote, if he is qualified to do so. In that case, he should, as far as possible, avoid giving any indication beforehand of the direction in which he intends to vote.

(b) Government servants are to the same extent prohibited from taking part in elections to municipal committees, district boards and local boards, unless they are themselves candidates, who are legally eligible, and have obtained from proper authority such permission (if any) as is required to enable them to stand for election.

(c) This rule applies to whole-time Government servants only.

22. Officers are not to employ public servants in making purchases or in private matters involving receipt or expenditure of money.

(General Department Circular No. 1309 of 7th March 1905.)

Home Department Circular No. 80—1876-85 (Public), dated 5th September 1890. Home Department Circular No. 1365-74, dated 29th May 1900.]

Vindication of acts and character of Government servant as such.

Page 312—Add the following after rule 22 :—

“(1) A Government servant may, for the purpose of removing misapprehensions, correcting misstatement and refuting disloyal and seditious propaganda, defend and explain in public the policy of the Government. Save, however, as provided in rules 17, 18, 19 a Government servant may not make any communications to the press in regard to the policy or acts of the Government without the sanction of the local Government or such superior authority as the local Government may prescribe.

(2) In any action taken by them under sub-paragraph (1) Government servants should, so far as possible, refrain from making any reference to the personality of parties or individuals who may be in opposition to the Government and when elections are impending, they must give no ground for the suggestion that any statements of facts or views made by them have been made with the object of influencing electors in favour of or against any party or individual candidate.

23. (1) Save as provided in rule 22 or when acting under the express instructions of the local Government a Government servant may not take part in, or subscribe in aid of, any political movement in India or relating to Indian affairs. Where there is room for doubt whether any action which a Government servant proposes to take will contravene this provision, he should refer the matter to the local Government to which or to the Government servant to whom he is immediately subordinate.

(2). A Government servant, who is a whole-time Government servant, may not by canvassing or otherwise interfere or use his influence in any way, in an election to a legislative council except that he may record a vote, if he is qualified to do so, and in that case he should, as far as possible, avoid giving any indication before hand of the direction in which he intends to vote.

(3) A Government servant, who is a whole-time Government servant, may not, save to the extent permis-

sible in the case of elections to legislative councils or unless he is himself a candidate, who is legally eligible and has obtained from proper authority such permission, if any, as is required to enable him to stand for election, take part in elections to Municipal Committees, District Boards and local Boards. ”

No. 17.

Page 313, Appendix IV.—Add the following foot-note on this page :—

* "NOTE.—By Government Order No. 2019, dated 6th July 1920, these rules have been extended to the province of Sind with verbal alterations, the chief among them being the omission of proviso to rule 4 and the following addition to rule 9 :—

' A district, sub-divisional or taluka officer shall vacate at once on the date

No. 56.

* Page 313.—Substitute the following for the footnote inserted by correction slip No. 17 :—

"NOTE.—For rules for the occupation of bungalows intended for the use of touring officers in Sind see G. R. No. 2019, dated 6th July 1920, as amended by G. O. No. 868, dated 30th March 1921.

No. 17.

Page 313, Appendix IV.—Add the following foot-note on this page :—

* "NOTE.—By Government Order No. 2019, dated 6th July 1920, these rules have been extended to the province of Sind with verbal alterations, the chief among them being the omission of proviso to rule 4 and the following addition to rule 9 :—

' A district, sub-divisional or taluka officer shall vacate at once on the arrival of a Presidency Officer or an officer whose charge extends over the whole province to whom permission to occupy has been given under rule 7. A taluka officer shall vacate at once on the arrival of a district or sub-divisional officer.'

APPENDIX IV.

[Article 8 (iii) of Manual.]

Rules for the occupation of District bungalows, Public Works Department bungalows including rest and inspection houses, canal chaukis and store buildings used as rest-houses, Salt Department bungalows, and Forest Department rest-houses in *The Presidency Provs.* (Government Resolution, Revenue Department, No. 3522, dated 4th April 1919).

A.—Preliminary.

1. Bungalows are of two classes :—

I. Those intended for the use of gazetted officers.

II. Those primarily intended to be used by non-gazetted officers and clerks.

The classification shall be fixed by the Collector for District bungalows, the Superintending Engineer for Public Works Department bungalows, the Deputy Commissioner of Salt and Excise for Salt Department bungalows and the Conservator of Forests for Forest Department rest-houses.

2. Questions connected with the occupation of bungalows shall be referred to the Controlling Officer. The following shall be the Controlling Officers for the different kinds of bungalows :—

Kind of bungalows.	Controlling Officer.
District bungalows	Assistant or Deputy Collector in charge of the taluka.
Public Works Department bungalows.	Executive Engineer.
Salt Department bungalows	Assistant Collector of Salt and Excise in charge of the sub-division.
Forest Department rest-houses	Divisional Forest Officer.

B.—Persons eligible for the occupation of bungalows.

3. The Commissioners of Divisions and (in the case of Salt Department bungalows) the Commissioner of Customs, Salt and Excise shall have power to reserve either permanently or temporarily bungalows which are required for departmental purposes. The reservation of such bungalows will be indicated in the printed lists of bungalows, together with the name of the officer to whom reference should be made if an officer of another department desires to occupy any such bungalow.

4. (a) Gazetted officers travelling on duty are entitled to use class I bungalows.

(b) Non-gazetted officers when travelling on duty may occupy the out-houses of these bungalows.

~~Provided that in the case of Public Works Department bungalows~~ the Controlling Officer may give any individual non-gazetted officer ~~subordinate to him~~ general authority to use the class I bungalows under his control.

5. The following officers of Government are entitled when travelling on duty to occupy class II bungalows:—

(a) Gazetted officers ;

(b) Non-gazetted officers, provided that non-gazetted officers on pay of less than Rs. 50 may not occupy such bungalows without the permission of the Controlling Officer.

6. Military officers and non-official Presidents of District Local Boards are regarded as gazetted officers, and, for the purposes of these rules, Chiefs and recognised Administrators of Native States and Karbharis should be considered to be gazetted officers.

7. A Presidency or Divisional officer who gives ten days' clear notice to the Controlling Officer of his intention to occupy a bungalow shall not be refused permission unless the bungalow is either occupied by a District officer who is engaged on urgent duty in the immediate neighbourhood, or has been specially reserved under rule 3 above. In particular during the fair season a Presidency or Divisional officer shall be given preference over a District officer who ordinarily tours with tents.

8. Persons other than Government officers may be permitted by the Controlling officer to occupy bungalows of both classes—

(a) subject to payment of the fees mentioned in rule 15 ;

(b) on condition that the bungalow must be vacated within twenty-four hours if required by a Government officer entitled to use it ; and

(c) on such other conditions, if any, as the Controlling Officer may in each case prescribe.

C.—Period for which occupation is allowed.

9. A Government officer who has been in occupation of a bungalow for ten days or more shall vacate at 24 hours' notice if the bungalow is required by any other Government officer entitled to its use.

10. Subject to the reservation mentioned in the foregoing rule and to the preferential claim set forth in rule 7, there is no maximum time limit in respect of the occupation of bungalows.

D.—Fees.

11. Officers of the Salt and Forest Departments may occupy the bungalows of their respective Departments free of charge for an unlimited period.

12. Except as provided in rule 11, Government officers and others who are entitled under rules 4 to 6 to occupy bungalows or out-houses may occupy them free of charge for 10 days. If during this period an officer is compelled owing to the exigencies of his work to move out, leaving his family or kit in the bungalow, fees at the rates specified in the following rule are chargeable if the absence extends over three consecutive nights or more.

13. For periods in excess of ten days the following fees shall be charged :—

(1) For occupation of class I bungalows :—

(a) if the bungalow is provided with a sweeper—Re. 1 per diem.

(b) if the bungalow is not provided with a sweeper—
As. 8 per diem. Non-gazetted officers of the Public Works Department occupying class I bungalows under the proviso to rule 4 shall be charged fees at half the foregoing rates.

(2) For occupation of the out-houses only :—

to the officers mentioned in rule 4 (b)—As. 2 per diem.

(3) For occupation of class II bungalows :—

(a) to gazetted officers—the same charges as those specified in rule 13 (1) above.

(b) to non-gazetted officers on pay of not less than Rs. 50—

(i) if the bungalow is provided with a sweeper
As. 8 per diem.

(ii) if the bungalow is not provided with a sweeper
—As. 4 per diem.

(c) to non-gazetted officers on pay of less than Rs. 50—
As. 2 per diem.

NOTE.—Ten days is the maximum period of free occupation at a time, and, at a place where there is more than one bungalow, applies to the aggregate period of occupation of such bungalows and not to the occupation of each bungalow taken singly.

14. The period for which occupation of a bungalow shall be allowed free of charge and the period for which fees shall be charged shall be determined by the number of nights passed in the bungalow.

15. Persons other than Government officers shall be charged for the occupation of bungalows of both classes Re. 1 or annas 8 per diem according as the bungalow is or is not provided with a sweeper. For occupation for short periods not exceeding four hours fees shall be charged at half the rates.

E.—General.

16. The peon in charge is absolutely prohibited from living or sleeping in any room of the building. Officers and travellers are requested to bring any instance of this rule having been infringed to the notice of the Controlling Officer.

17. Persons occupying bungalows to which no sweepers are attached shall make their own arrangements for service during their stay in them.

18. The following acts are strictly prohibited in all bungalows :—

(1) lighting a fire in any room not provided with a fire-place, or in a room so provided in any place but the fire-place ;

(2) using a bath-room or any other part of the bungalow for any purpose for which it is not intended, *e.g.*, as a urinal ;

(3) bringing horses or cattle or vehicles (except bicycles) on to the verandah ;

(4) spitting in the rooms.

19. It is the duty of the peon to report any violation of the regulations laid down for the occupation of the bungalow.

20. Persons using a bungalow shall be responsible for any damage done by themselves or their servants to the building or its furniture. They are required to leave the bungalow and its subsidiary buildings clean and tidy on their departure and to write their names, rank (if any), residence, dates of arrival and departure, and the amounts paid in fees, if any, in the bungalow register. They should bring to the notice of the Controlling Officer any infringement of the rules or any abuse of the building, or note the same in the remarks column of the bungalow register.

Name of bungalow _____

Class _____

Controlling Officer _____

_____ District.

NOTE.—There is $\frac{a}{no}$ sweeper provided at this bungalow.

APPENDIX V.

[Article 19 of Manual.]

Position and duties of Forest Officers and of Revenue Officers in regard to forests.

1. CHIEF CONSERVATOR.

I. The Chief Conservator will not occupy the position of a Secretary to Government, all forest matters continuing to be dealt with in the Revenue Department of the Secretariat. He will dispose of unofficial references made to him by Government, and will make recommendations regarding the posting of officers, transfers, etc. He will be the local head of the Forest Department and the technical adviser of Government in forest matters.

II. The Chief Conservator is empowered to deal on his own authority with professional questions, such as working plans, fire-protection and silvicultural operations generally, and with the matters regarding which powers* have been delegated to him. On these questions and on all other matters in connection with which powers may be delegated to him from time to time, Conservators will address all communications to the Chief Conservator. In regard to all purely professional matters the Chief Conservator will be the controlling authority over the Conservators and in regard to other matters he should be in the position of adviser, being consulted either by the Commissioner or by Government as the case may be. As regards other matters, in dealing with which the Conservators at present address the Commissioners, the procedure hitherto followed should be adhered to, with the difference only that the Commissioners before either passing orders or making a reference to Government, will have the option of consulting the Chief Conservator. In cases where a Commissioner makes a reference to Government and the Chief Conservator has not already been consulted by him, Government will, if they consider fit, consult that officer themselves, and even where he has already been consulted by the Commissioner, Government may consider it desirable to consult him *de novo*. All orders passed by Government on forest matters will be shown or communicated to the Chief Conservator. It is regarded as a matter of the highest importance that the Chief Conservator's duties as principal adviser of Government in forest matters should not in any way interfere with the duties of inspection and touring which he is called upon to carry out as the head of his Department. Special care is to be taken to preserve the position of the Chief Conservator as head of the Forest Department; and, like other heads of Departments, he will communicate directly and personally with Government whenever he considers it necessary to do so.

The Chief Conservator is further permitted, when he thinks it advisable, to address the Local Government officially on questions

*Vide Part VII of Volum II of this Manual.

affecting large matters of policy, and on any technical matters which he may desire to bring to the notice of the Government.

III. Correspondence with the Inspector-General of Forests will be conducted between that officer and the Chief Conservator in all professional matters on which the Inspector-General of Forests and the Conservators have hitherto corresponded.

IV. The Chief Conservator will supervise the framing of working plans. He will deal finally with all preliminary reports (Article 377, Forest Manual, Vol. II) and will submit completed plans (Article 384, Forest Manual, Vol. II) to Government for sanction. In the matter of the control of sanctioned plans (Article 49, Forest Manual, Vol. I) the Chief Conservator will take the place hitherto occupied by the Inspector-General of Forests.

V. The Chief Conservator will supervise and control the systems of fire-conservancy and methods of sylvicultural improvements in vogue with a view to securing continuity of policy throughout the Province. He will control all sales of Government timber, arrange for indents and supplies, such as Railway and Ordnance demands, supervise the collection of all economic products, and the conduct of forest research in communication with the President of the Imperial Forest Research Institute.

VI. In the general duties of the Chief Conservator will be included the consolidation of the budget and appropriation proposals for the consideration of Government.

VII. The Conservators and the Deputy Conservator of Forests in charge of Circles should submit to the Chief Conservator by the end of September their annual forest administration reports. That officer should then compile a report for the Presidency from the Circle reports and submit it to Government in print about the beginning of December. The Conservators and the Deputy Conservator of Forests in charge of Circles should continue to furnish to the Commissioners duplicate copies of their reports for review. The Commissioners' reviews should be forwarded by the end of October to the Chief Conservator who will have them printed at the end of his report before submission to Government in proof.

VIII. The headquarters of the Chief Conservator of Forests will be placed at Poona. During the open season (November to April) he will make tours of inspection in the forests.

(Government Order, Revenue Department, No. 5542, dated 31st May 1919.)

2. OTHER FOREST OFFICERS AND REVENUE OFFICERS.

IX. The object of binding together as closely as possible the Revenue and Forest Administrations in the Bombay Presidency

No. 110.

Pages 319 to 321.—For paragraph XII substitute the following:—

“XII.—*Extracts from rules under section 75 (a) of the Indian Forest Act, vide G.R., R.D., No. 51-A.D., dated 14th August 1922.*

1. *Commissioner to be Chief Controlling Authority.*—Forest administration is under the chief controlling authority which, by section 4 of the Bombay Land Revenue Code, 1879, is vested in the Commissioner, subject to the orders of the Government.

All forest officers from Conservators downwards as well as Revenue officers who are concerned in the management of forests are therefore subject, in all matters relating to Forest administration, to the Commissioner.

2. *Duties of Commissioners.*—Except in matters relating to departmental finance, to purely technical forest

is most desirable and should steadily be kept in view ; but it is equally important that the responsibility of the Conservators, each in his own circle, should be clearly defined. The Conservators should be kept regularly informed of all orders issued on forest matters in their circles by Government, the Commissioners and Collectors ; they should be made acquainted with all business that passes between Collectors and Divisional Forest Officers ; and as a rule they should be consulted on all forest business that comes before Government or the Commissioner.

(Government of India, Public Works Department, No. 637-F., dated 21st October 1870, *vide* Government Resolution No. 5460 of 8th November 1870.)

X. The great thing is to ensure unanimity of feeling and action between Revenue and Forest Officers. If this is once secured, forests will be properly conserved, the legitimate wants of the people will be met, and discontent will be reduced to insignificant proportions. The Commissioner is the superior officer of both the Collector and the Conservator, and he is, after due consultation with the Collectors and Forest Officers to make definite proposals for the amelioration of any defects in forest affairs which may be brought to his notice.

(Government Resolution No. 1840 of 5th April 1879.)

XI. It must be understood that the position of Divisional Forest Officers is, in all but purely technical matters, that of Assistants to the Collectors for forest purposes, and that their subordination to the Collector is no less than that of District Superintendents of Police to District Magistrates. It will, of course, be open to the Forest Officers to move the Collectors to issue such orders as occasion may demand, but the orders when issued must be the Collector's own orders and be communicated as such to the people concerned through the Mamlatdars and village officers. Should a Collector refuse to issue any order which may be considered necessary by the Forest Department, the question may be referred by the Conservator to the Commissioner, but in no cases should the Conservator or Divisional Forest Officers themselves issue any orders of the nature referred to, *i. e.*, local supply, local privileges, and closure, except closure of coupes recently felled according to sanctioned working plans.

(Government Resolution No. 650 of 26th January 1891.)

XII.—*Rules under section 75 (a) of the Indian Forest Act—vide Government Notification No. 7107 of 6th September 1892 as amended subsequently.*

1. Forest administration, as a branch of land revenue administration, is under the chief controlling authority which, by section 4 of the Bombay Land Revenue Code, 1879, is vested in the Commissioner, subject to the Governor in Council. All Forest Officers, as well as Revenue Officers, who are concerned in the management

of forests, are therefore subject in all matters relating to forest administration to the Commissioner.

2. The Collector of each district, in subordination to the Commissioner and subject to the orders of Government, is responsible for the due management of the forests therein; and for this purpose all Forest Officers within the district shall be subject to the orders of the Collector. Divisional Forest Officers will be Assistants to the Collector for forest purposes.

All Divisional Forest Officers and their subordinates shall in all but purely technical matters be subordinate to the Collector of the district in which they are serving.

4. Subject to the other provisions of these rules, each Conservator of Forests in his own circle or Deputy Conservator in independent charge of a circle is invested with the direction of all professional operations of technical forestry.

5. Except in so far as is otherwise directed in rules or orders of Government, the departmental control of all Forest Officers in a circle vests in the Conservator of Forests of that circle, or in that of the Deputy Conservator in independent charge of a circle.

7. In all matters relating to local supply including that of grass and grazing or the rights and privileges of the people in or in respect of forests, orders shall be issued by the Collector alone and not by any Forest Officer, and such orders shall be communicated to those concerned through the ordinary revenue channels.

8. This rule applies also to pastures and fodder reserves, the management and control of which is vested exclusively in the Collector, subject to the orders of the Commissioner and of Government, and with respect to which the Conservator of Forests is to act in the capacity of consultative officer only, advising and giving his opinion on all questions of a professional or technical character referred to him by any of the said authorities.

11. In matters relating to departmental finance or to appointments, transfers, or leave of establishment, in which the orders of Government are required, a Conservator may report to Government direct.

28. Subject to the orders of Government—

(a) the Commissioner in Sind shall have the direction, regulation and general control of all matters other than financial connected with forest administration in that province;

operations, to appointment, leave or transfer of establishment, and to other matters with which the Conservator is empowered to deal, the Commissioner in Sind and Commissioners, Northern, Central and Southern Divisions, shall, for the purposes of administration—

- (a) issue orders and instructions to Collectors, Conservators and Deputy Conservators of Forests in independent charge of Circles ;
- (b) interpret the orders of Government where any question arises as to the meaning of such orders ;
- (c) settle all matters in which any difference of opinion arises between the Forest Department and any other Department ;
- (d) promote generally the harmonious working of the Revenue and Forest Departments ; and
- (e) receive, consider and, with their own views in each case, when such reference is necessary, refer to Government all reports respecting forest matters submitted to them, whether from the Revenue or from the Forest Department.

3. *Collectors to be responsible for forest administration.*—Except in matters relating to purely technical forest operations, the Collector of each District is responsible for forest administration and the Divisional Forest Officers shall be assistants to the Collector and subject to his orders.

* * * *

5. *Powers of Conservators and Deputy Conservators.*—Subject to the other provisions of these rules and subject to the instructions issued by the Chief Conservator from time to time, each Conservator of Forests in his own Circle or Deputy Conservator in independent charge of a Circle shall direct all technical forest operations.

6. *Conservators and Deputy Conservators to control forest officers.*—Except in so far as is otherwise directed in rules or orders of Government, the departmental control of all forest officers in a Circle vests in the Conservator of

Forests of that Circle, or in the Deputy Conservator in independent charge of a Circle, subject to the Chief Conservator.

* * * *

8. *Divisional Forest Officers.*—All Divisional Forest Officers and their subordinates shall, in all but purely technical matters, be subordinate to the Collector of the district in which they are serving. Appointments, postings, punishments, rewards, leave and transfer of subordinate forest establishment shall be made, awarded or granted by the Divisional Forest Officer subject to the general power of control vested in the Commissioner under rule 2 (c).

9. *Powers of Collector and Divisional Forest Officer re: local supply, public rights, pastures, etc.*—In all matters relating to local supply, including grass, grazing and the rights and privileges of the people in or in respect of forest, orders shall be issued by the Divisional Forest Officer after approval by the Collector.

The management and control of the pastures and fodder reserves vests exclusively in the Collector subject to the orders of the Commissioner and of Government. In this respect the Conservator of Forests and the Divisional Forest Officers are to act in the capacity of consultative officers, advising and giving their opinions on all questions of a technical character that may be referred to them by any of the said authorities.

* * * *

Note.—For complete rules under section 75 (a) of the Indian Forest Act see article 208 of Volume II of this Manual."

(b) the Commissioners of the Northern, Central and Southern Divisions shall be responsible for the entire executive administration of forest affairs within their respective divisions, and shall for the purposes of such administration—

(a) issue orders and instructions to Collectors, Conservators and Deputy Conservators in independent charge of circles ;

(b) interpret the orders of Government whenever doubts may arise in applying such orders ;

(c) settle all matters in which any difference of opinion arises between the Forest Department and any other department ;

(d) promote generally the harmonious working of the Revenue and Forest Departments ; and

(e) except in matters relating to departmental finance and to appointments, leave or transfers of establishment, in which the orders of Government are required, receive, consider and with their own views in each case, when such reference is necessary, refer to Government all reports respecting forest matters submitted to them whether from the Revenue or from the Forest Department.

NOTE.—For complete rules under section 75 (d) of the Indian Forest Act see Part II of Volume II of this Manual.

XIII. The Collector and the Magistrate has the same power at all times to order an investigation into alleged misconduct on the part of Forest Officials, as he has in the case of Police and Revenue Establishment, and he can entrust the enquiry to any District Officer whom he may select.

(Government Resolution No. 650 of 26th January 1891.)

3. TOURING.

XIV. The Conservator and his Assistants ought to pass their time as much as possible in the jungles and not at the desk.

(Government Resolution No. 3541 of 21st July 1871.)

XV Divisional Forest Officers should, as a rule, reside during the recess season at the headquarter stations of their districts to facilitate personal communication on forest affairs between themselves, the Collectors and Assistant Collectors. (Government Resolution No. 4063 of 4th June 1889.)

XVI. Officers should satisfy themselves before leaving a camp that all supplies received, whether by themselves, their servants or their official establishment, have been duly paid for at proper rates, by the persons who have received the supplies.

(Government Resolution No. 4040 of 27th April 1909.)

APPENDIX VI.

[Article 25 of Manual.]

Rules regulating suspension, reduction, dismissal and criminal prosecution of officers of the Provincial and Subordinate Forest Services.

1. When a Forest officer is reduced to a lower class or grade, his name will, as a rule, be placed at the bottom of the list of officers in that class or grade; but should the Local Government under which the officer is serving desire, in any special case, that the officer degraded be placed in any other position in the lower class or grade, the fact should be stated in the order reducing the officer; this section applies also to the Provincial and Subordinate Forest Services.

Reduction of a Forest officer to a lower class or grade.

2. Any member of the Provincial Service may be suspended by order of the Conservator. The reduction or dismissal of Extra Assistant and Extra Deputy Conservators will be ordered by the Local Government.

Suspension, reduction or dismissal of members of the Provincial Forest Service.

3. Any member of the Subordinate Forest Service may be suspended by the Divisional Forest Officer. The reduction or dismissal of Rangers may be made under the orders of the Chief Conservator; that of Foresters and of other subordinates on Rs. 40 per mensem and upwards will be ordered by the Conservator. The reduction or dismissal of guards and other subordinates of the inferior service will be ordered by the Divisional Forest Officer.

Suspension, reduction or dismissal of members of the Upper and Lower Subordinate Forest Establishment.

4. Divisional Officers have the power to fine to the extent of one month's salary any member of the Subordinate Forest Service serving under them; but fines inflicted on Rangers require the previous sanction of the Conservator.

Fining.

5. Divisional Officers have the power to reprimand, or exact additional work from, or suspend any member of the clerical establishment serving under them. They may also enter misdemeanours in service books, and submit for the Conservator's orders any cases which, in their opinion, justify postponement of increment of pay, stoppage of promotion, reduction of existing pay, or dismissal from the service of Government.

Punishments of clerical establishment.

6. Criminal prosecutions of officers of the Provincial and Subordinate Forest Services may be instituted only by the orders of those authorities who have the powers of reduction and dismissal, but in the case of Forest Guards a report will be submitted for the orders of the Conservator before such proceedings are instituted.

7. (1) It appears desirable to summarise and amend the existing orders relating to enquiries into charges of misconduct on the part of Government officers for the information and guidance of all Heads of offices.

Procedure to be adopted when instituting enquiries into charges of misconduct on the part of Government servants.

(2) Government have noticed with regret that extreme delay sometimes occurs in the departmental enquiries, which necessarily precede further action in regard to charges of misconduct which may end in a criminal prosecution. Government desire to insist on their invariably being conducted with the utmost promptitude. Delay is most injurious both in the public interests and also in those of the officer concerned, inasmuch as it tends to render more difficult the discovery of the truth and keeps under suspicion, which may be unmerited, the individual affected.

(3) When the preliminary enquiry indicates a criminal offence, application to prosecute should at once be made to the authority empowered to dismiss, and permission should be promptly granted, if that authority agrees that there is a *prima facie* case for a prosecution and does not consider that there exist adequate reasons, which must always be recorded, for not instituting a prosecution. This procedure is, however, unnecessary in those cases generally in which the misconduct amounts only to an offence against a special law or rules relating to official duties, though made triable by the Criminal Courts. In such cases, unless there are circumstances which render a criminal prosecution advisable, the misconduct may more suitably be dealt with departmentally. On the other hand, a belief that there is not sufficient evidence to make out a *prima facie* case before a Criminal Court is not a proper reason for substituting a departmental enquiry regarding a criminal offence proper for a prosecution.

(4) On sanction to prosecute being obtained, the officer incriminated shall at once be placed before a Magistrate to be dealt with according to law. On the termination of the judicial proceedings it will be the duty of the departmental superior to consider the evidence and findings and determine whether the retention of the subordinate in the service is desirable or not. This is a matter entirely for his consideration, subject to an appeal to higher departmental authority. He is responsible for the retention or dismissal of his subordinates as

may be expedient in the interests of the public service, and in the case of an acquittal by a Magistrate, whilst he must carefully consider the reasons, he is not justified in retaining a servant whom he believes on the evidence to be corrupt or otherwise so discredited as to be unfitted for retention in the public service. In minor matters which have been made punishable by a Court, if the superior officer has referred the matter to the decision of a Magistrate, he will be well advised to accept the Magistrate's conclusion; but it does not always follow that in such cases conviction affects an officer's character so as to necessitate his dismissal or removal from service. In the more serious cases touching the moral character of a public servant the decision as to the retention or dismissal or removal of an officer must ultimately rest with the departmental superior. The responsibility is his and cannot be avoided by the substitution of the opinion of the Magistrate or Judge for his own. Before an order of dismissal is made the officer, as a general rule, should be summoned and informed of the reasons for which it is considered proper to dismiss him, and any explanation he may have to make should be recorded and considered. When no prosecution has been instituted the departmental enquiry must be so conducted as to give to the accused servant a fair trial. This requires that he shall be confronted with the witnesses who incriminate him and be shown the documents used to substantiate the charge against him. He must be allowed to cross-examine hostile witnesses and to call in his own for examination, and his explanation must be reduced to writing and carefully considered. A departmental officer is not, it is true, bound by the technical rules of the Evidence Act, but the above principles, which are based on the universally recognised canons of fair dealing, must be attended to, and care should be taken to have the papers compiled in such manner as on their face to satisfy an appellate authority that the enquiry has been so conducted.

(5) The punishment of "dismissal" should in future be considered to be a bar to re-employment in Government service and should be reserved for serious cases. Whenever the dismissal of a public servant is ordered, the order of dismissal must be in writing and must contain a clear statement of the reasons for the order.

In less serious cases of actions or omissions showing unfitness to perform the duties of a particular office or of a particular character, and where it is not thought necessary to bar re-employment under Government, the term "removal" or "discharge" should be used.

(6) These orders embody the general principle which should be followed, but do not apply to petty cases of disobedience, insubordi-

nation and the like, which are usually disposed of in correspondence, provided that the officer inflicting the punishment takes care to see that the person concerned knows with what he is charged and has had an opportunity of explaining or denying the charge.

(General Department Circular No. 2749, dated 19th May 1905.)

8. The Governor General in Council desires that when service and character books are maintained under the rules of the service they should invariably be forwarded for his inspection together with the memorial appealing against removal or dismissal.

Appeals to the Government of India against orders of dismissal passed by Local Government to be accompanied by service book.

[G. I., H. D. (Public), No. 1926, dated 21st June 1902, *vide* Government Resolution, Revenue Department, No. 3731, dated 7th July 1902.]

9. Cases occasionally occur in which it is considered inexpedient to undertake the prosecution of Government servants who are dismissed on account of offences for which they are liable to be criminally prosecuted. In such cases, the reasons which render it inexpedient to undertake a criminal prosecution should be recorded at the time that the order of dismissal is passed. When there is no objection to such a course, the reasons should be included in the order of dismissal of which the dismissed servant receives a copy; but in every case a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded, with any report that may afterwards be made on the case, to Government.

[G. I., H. D. (Public), No. 29—1046, dated 20th July 1881, *vide* Government Resolution, Revenue Department, No. 2568, dated 6th August 1881.]

Procedure to be followed in dismissing a public servant.

10. In the case of the dismissal of a public servant—

- (a) the charge against him,
- (b) his defence, and
- (c) the order thereon

should be reduced to writing.

In *all* cases of dismissal, the dismissing authority should always record in English, under his own handwriting, a statement showing briefly but clearly the charges brought against the official, the

evidence supporting those charges, the motives which are supposed to have influenced him, and the opinion of the dismissing authority on each charge.

(Government Resolution, Revenue Department, No. 1549, dated 9th May 1883.)

11. (1) The dismissal of public servants should be notified in the Gazette only in the following cases, *viz.* (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts. The reasons for the dismissal of a public officer should not be stated in the notification regarding his dismissal even in cases in which a conviction has been obtained in a Criminal Court.

Notifying dismissals.

(2) As a precaution against the inadvertent re-employment of men who may have been dismissed, officers should ascertain whether an applicant for a post has been in Government service before, and should refer to his previous employer if the circumstances connected with his discharge are not clear. The applicant should be required to produce a copy of his character book or other record of service, and a person who succeeds in obtaining employment by the concealment of his antecedents would obviously merit dismissal on the true facts being discovered. The sanction of Government should always be required to the re-employment of persons dismissed.

Re-employment of men dismissed.

(Government Resolution, General Department, No. 3498, dated 22nd August 1895.)

12. To enable the authorities to decide the question of reducing a pension, it is the duty of every officer to take upon himself, when occasion arises, the responsibility of putting his suspicions and the grounds thereof in writing, of recording the answer of the subordinate concerned and of passing an order which shall make clear his own opinion as to the truth or falsehood of the allegations or suspicions which have given rise to the proceedings.

Misconduct of Government subordinates to be recorded.

Furlough should not be granted to a subordinate whose conduct is under enquiry until the result of the enquiry is recorded.

(Government Resolution, General Department, No. 2501, dated 26th April 1906.)

13. Orders issued by the Conservator of Forests, Southern Circle, and sanctioned by Government—

(1) It has come to my knowledge that Forest Guards and others are often in the habit of overstaying their leave. It is therefore necessary that you should issue a circular order that every subordinate who is granted leave should return to his duty on the due date, but that if he should be unable to do so for very urgent reasons he should submit a petition to the Divisional or Range Forest Officer so as to reach that officer before his leave expires giving his reasons for exceeding the period of his leave. The applicant can wait for a reply for 7 days from the date of the expiry of the leave, but if he gets no reply within that time he should rejoin his appointment forthwith.

Procedure to be followed when subordinates overstay the time of their sanctioned leave.

(2) A guard who exceeds the leave granted to him and fails to communicate to the Range Forest Officer satisfactory reasons for an extension of time should be ordered to rejoin at once, and if he does not rejoin his appointment within 14 days of the expiry of his leave he should be superseded and a new man should be appointed in his place.

(3) When a subordinate is superseded for absence without leave, it should be recorded that he is superseded (not dismissed) as a man cannot be dismissed without prescribed formalities which cannot always be carried out when he is absent. Another reason for using the word "Supersession" is that it is a much less severe form of dispensing with a man's services, and does not necessarily debar his being re-employed under Government nor does it debar the re-employment of the guard by the Divisional Forest Officer; it merely debars any claim he would have had otherwise by re-employment.

(4) Whenever a guard goes on leave he should be informed that the leave is granted subject to these conditions, and his attention should be drawn in writing to the rules.

(Government Resolution, Revenue Department, No. 3297, dated 27th August 1906.)

14. The expediency of inviting to retire should rarely be adopted with the object of ridding the service of an officer with a long record of unsatisfactory service. Pensions are liable to reduction, hence, when any such invitation is made, it should be clearly explained to the officer concerned that it will lie with the superior authorities to determine whether full pension is to be granted or whether it shall be reduced.

Inviting to retire.

(Government Resolution, Revenue Department, No. 1348, dated 18th February 1897.)

APPENDIX VII.

[Article 25 of Manual.]

APPEALS.

1. On considering the right of appeal against departmental punishments at present enjoyed by public servants holding subordinate appointments in the Forest (and other) Department, the limits laid down in Section 35 of the Land Revenue Code, as regards the admissibility of appeals preferred by subordinates of the Land Revenue Department may with propriety be applied to similar officers of the Forest (and other) Department.

2. If any of the officers specified in the margin, whether of his own motion or on appeal from a subordinate officer's orders, pass order for fining, reducing, suspending or dismissing any officer subordinate to him whose salary does not exceed Rs. 35, or if the Commissioner of a Division or the Commissioner in Sind pass any such order against an officer of the Forest (or other) Department whose salary does not exceed Rs. 99, no appeal shall lie against such order, except and provided always that at least one appeal shall lie against every order made of his own motion by any authority other than Government, for dismissing an officer whose monthly salary exceeds Rs. 35.

3. No appeal lies against any order for inflicting a fine not exceeding one rupee.

(Government Resolution No. 3010 of 14th May 1900.)

MEMORIALS.

1. Every officer wishing to address a memorial to Government shall do so separately and not in concert with others, but this prohibition against the submission of joint memorials is not intended to apply to or affect the private interchange of individual opinions.

2. No officer in the employment of Government may submit any memorial in respect to any matter connected with the official position which he occupies in which he is not personally interested except as the agent of some person or persons unable to act in their own behalf. The personal interest referred to in this rule may be indirect.

3. No officer in the employment of Government shall submit a printed memorial.

4. No memorial shall be submitted in a form set for general adoption, but shall be couched in the memorialist's own words and in temperate and respectful language.

5. Any memorials contravening these rules will not be taken into consideration by the authority to which it is submitted, and the officer or officers submitting such memorials will incur the serious displeasure of Government.

(Government Resolutions No. 3452 of 6th November 1876; and No. 2883 of 14th October 1879.)

NOTE.—(1) For Rules for the preparation and submission of petitions to Government see Government Notification, General Department, No. 5528 of 26th July 1913, as amended by notification No. 3684-A., dated 28th May 1918.

NOTE.—(2) For detailed Rules regarding the submission of memorials to the Government of India, the Secretary of State for India and His Majesty the King-Emperor of India, see Government Order, General Department No. 5283 of 2nd August 1918 as amended by Government Order, General Department, No. 2096 of 28th March 1917, and No. 1752 of 13th February 1920.

APPENDIX VIII.

[Article 26 of Manual.]

*Special allowances admissible to Forest Officers.***A.—Imperial Service.**

1. The extra allowance of Rs. 100 granted to a Deputy Conservator in charge Sind Circle, *vide* Government Resolution No. 2845, dated 5th April 1905, is extended to the case of a Deputy Conservator in administrative charge of any Forest Circle in Bombay on the understanding that the Deputy Conservators will only be put in charge of any of the Bombay Presidency Circles proper as a temporary expedient to avoid unnecessary transfers for short periods.

(Government Resolution, Revenue Department, No. 8098, dated 8th August 1908.)

2. Local Governments may sanction to any specially appointed working plans officer and to any officer appointed to assist him an allowance for the period during which these officers are specially employed on such work, provided that the total amount of such allowance or allowances does not exceed Rs. 100 per mensem. In the case of a Divisional Officer entrusted with the compilation of a working plan in addition to his ordinary duties, the Local Government, if satisfied that the plan has entailed very considerable extra labour, may sanction to that officer and to any officer employed to assist him in the compilation of the plan a similar allowance, provided that the total amount of the allowance or allowances does not exceed Rs. 100 per mensem. The amount of the allowance to be given to each officer and the period for which it is granted in the case of each will be decided, on the merits of each case, by the Local Government concerned.

The allowances referred to above will be treated as local.
(Revised section 39 (i) of the Forest Department Code, 7th Edition.)

When a Divisional Officer completes a working plan in addition to his own duties and also in the rare cases in which a specially appointed Working Plans Officer may be recommended for remuneration, the Conservator shall of his own motion report to Government whether any allowance should be granted. The recommendation for an allowance should depend on—

- (a) the manner in which the work has been prepared;
- (b) the area and revenue of the range involved, and
- (c) the additional labour thrown upon the officer concerned.

(Government Order, Revenue Department, No. 7142, dated 19th July 1916.)

No. 154.

Page 331.—*Insert* the following at the end of the Section headed “A—Imperial Service” :—

“5. Special Sind allowance of Rs. 50 per mensem is admissible to officers of the Imperial Forest Service serving in Sind with headquarters at places other than Karachi and Hyderabad.

(Government Order, Finance Department, No. 3060, dated 19th August 1915 and Government Resolution, Finance Department, No. 2063 dated 26th August 1923.)

The time over which the preparation of a working plan is spread is not one of the essential points on which a recommendation for the grant of an allowance for it should depend. An officer desiring to prepare such a plan in addition to his ordinary duties should in each case obtain the consent of the Conservator concerned to his doing so and submit to the latter a monthly statement showing the progress of the work.

(Government Order, Revenue Department, No. 5445, dated 1st May 1917.)

When two or more officers have been in charge of the same plan or plans, the remuneration granted should be divided in proportion to the time that each officer was in charge, subject to the considerations of the quality of the work and labour entailed in each case.

(Government Resolution, Revenue Department, No. 8331, dated 11th October 1894.)

In the case of two officers collecting data for a working plan, of which one is acting under orders of the other, the senior officer only is eligible to receive extra allowance. [Read letter from Government of India, No. 520—164—2F., dated 8th June 1897.]

(Government Resolution, Revenue Department, No. 4822, dated 28th June 1897.)

3. Government may sanction the payment to officers employed on research work of a duty allowance not exceeding Rs. 150 per mensem in the case of an officer of the Imperial Service or Rs. 75 per mensem in the case of an officer of the Provincial Service. This order will have effect from 1st April 1919.

Research allowance.

(Government Resolutions, Revenue Department, Nos. 8188 of 8th August 1918 and 4585 of 5th May 1919.)

4. An allowance of Rs. 150 per mensem is allowed to the Divisional Forest Officer, Surat, for holding charge, in addition to his divisional duties of the Assistant Political Agent's office in the Dangs.

(Government Resolution No. 7984, dated 14th November 1903.)

B.—Provincial Service.

1. Rules 2 and 3 above which pertain to the Imperial Service apply also to the Provincial Service.

2. Any Extra Assistant Conservator temporarily placed in major charge will receive a duty allowance of Rs. 50 per mensem; but no officiating allowance of any kind will be given.

Duty allowance for any Extra Assistant Conservator when placed in major charge.

(Government Resolution, Revenue Department, No. 7050, dated 24th July 1911.)

3. With reference to entry No. (c) in Appendix 6, Civil Service Regulations, the Local Government may grant a charge allowance not exceeding Rs. 100 per mensem to officers of the Forest Department who are not in charge of a Forest Division, such as a Personal Assistant to a Conservator or a Working Plans Officer, but who are appointed temporarily to hold charge of a Division in addition to their own duties.

Charge allowance to officers holding charge of a Division in addition to their own duties.
(Government Resolution, Revenue Department, No. 7881, dated 1st September 1910.)

4. An increased travelling allowance at the rate of Re. 1 per diem in addition to the permanent travelling allowance is sanctioned to the Sub-Divisional Forest Officer, Surat, for every day actually spent by him on duty in the Dangs.

(Government Resolution, Revenue Department, No. 6941, dated 10th September 1904.)

5. A special Sind allowance of Rs. 50 per mensem is admissible to two officers of the Provincial Forest Service at Sukkur and Nausharo, not being natives of Sind or promoted to gazetted rank in Sind from a non-gazetted appointment in that sub-province.

(Government Resolution, Financial Department, No. 3060, dated 19th August 1915.)

6. A local allowance at the rate of Rs. 100 per mensem is sanctioned to the Personal Assistant to the Chief Conservator of Forests.

(Government Order, Financial Department, No. 3708, dated 4th June 1919.)

C.—Subordinate Forest Service including Clerical.

1. Local and bad climate allowances are sanctioned according to the following scales to forest subordinates serving in the different tracts mentioned :—

(i) For the Akrani and the Dangs :—

	<small>Allowance per mensem.</small>
	Rs.
Officers on salaries of Rs. 50 and above	.. 20
Do. 30 and less than Rs. 50	.. 10
Do. 15 do. Rs. 30	.. 5
Do. 12 do. Rs. 15	.. 3
Do. less than Rs. 12	.. 2

No. 51.

Page 332.—Add the following new paragraph under Provincial Service :—

7. A bad climate allowance of Rs. 30 per mensem mentioned to a probationary Extra Assistant Conservator of Forests or an Extra Assistant Conservator of Forests when posted for duty in the Dangs."

(G. O. No. 795, dated 21st March 1921.)

(1) Extra Assistant Conservator of Forests, Sakri and Shirpur Talukas of the West Khandesh District to whom bad climate allowance was sanctioned in Government Resolution, Financial Department, No. 4137, dated 17th November 1909 ;

No. 155.

Page 332.—Substitute the following for paragraph 5 under the section headed "B—Provincial Service" :—

"5. A special Sind allowance of Rs. 50 per mensem is admissible to officers of the Bombay Forest Service serving in Sind with headquarters at places other than Karachi and Hyderabad, subject to the restriction that the holder is not a native of Sind or of the Punjab and that he has promoted to gazetted rank in Sind from a non-gazetted appointment in Sind or the Punjab.

(Government Order, Finance Department, No. 3060, dated 19th August 1915 and Government Resolution, Finance Department, No. 2063 dated 20th August 1923.)

Office and the clerk and peons of the Sub-Divisional Forest Office, Surat, while touring or residing on duty in the Dangs ;
(2) the peons of Divisional and Sub-Divisional Offices, Surat, while touring in Mandvi Range.

(v) A special increased travelling allowance of Rs. 5 per mensem in addition to the daily travelling allowance is sanctioned to the clerks of the Divisional Forest Office, Surat, while touring in the Dangs.

(Government Resolutions, Financial Department, Nos. 3112 of 29th September 1911, 1764 of 29th April 1913, 4718 of 16th December 1913, and 3391 of 22nd August 1914.)

No. 51.

Page 332.—Add the following new paragraph under Provincial Service :—

7. A bad climate allowance of Rs. 30 per mensem sanctioned to a probationary Extra Assistant Conservator of Forests or an Extra Assistant Conservator of Forests when posted for duty in the Dangs."

(G. O. No. 795, dated 21st March 1921.)

~~Sakri and Shirpur Talukas of the West Khandesh District~~ to whom bad climate allowance was sanctioned in Government Resolution, Financial Department, No. 4137, dated 17th November 1909 ;

(2) Forest subordinates in the Mokhada Peta who have to spend a large part of their time out of the Peta headquarters, but not to those who remain at headquarters ;

(3) Forest guards and Foresters serving in the villages of the Mandvi Range mentioned in list A on page 2 of Government Resolution, Financial Department, No. 4718 of 16th December 1913 and in the village of Kevdi, and to the Range Forest Officer, Mandvi, and his orderly, the last two on the understanding that they have to spend a large part of their time out of headquarters. Subordinates who remain at Mandvi do not get the allowance.

(4) Forest Depot staff at Fort Songhad.

(iii) An allowance of Rs. 50 per mensem is allowed to the Range Forest Officer of Akrani.

(iv) Allowances on the scale for the Akrani and the Dangs are sanctioned to—

(1) the Surveyors and peons of the Divisional Forest Office and the clerk and peons of the Sub-Divisional Forest Office, Surat, while touring or residing on duty in the Dangs ;

(2) the peons of Divisional and Sub-Divisional Offices, Surat, while touring in Mandvi Range.

(v) A special increased travelling allowance of Rs. 5 per mensem in addition to the daily travelling allowance is sanctioned to the clerks of the Divisional Forest Office, Surat, while touring in the Dangs.

(Government Resolutions, Financial Department, Nos. 3112 of 29th September 1911, 1764 of 29th April 1913, 4718 of 16th December 1913, and 3391 of 22nd August 1914.)

(vi) The allowances sanctioned for Navapur and Peint apply also to the following parts of the Kanara and Belgaum Districts with the difference that the allowance shall in no case be less than Rs. 2 and that the restriction mentioned in the note to sub-rule (i) above shall not apply :—

(1) Haliyal, Sambrani, Kulgi, Virnoli and Dandeli Ranges of the Kanara Northern Division.

(2) Supa and Gund ranges and Sulgeri beat of the Kanara Western Division.

(3) Ramanguli Round and Sunksal beat of the Kanara Central Division.

(4) Yellapur, Kirwatti, Bhartnalli, Mundgod and Katur ranges of the Kanara Eastern Division.

(5) Tawargatti and Nagargali Rounds of the Belgaum Division.

(Government Resolutions, Financial Department, Nos. 1389, dated 1st April 1913, and 1451, dated 30th March 1914, and Government Order, Financial Department, No. 1738, dated 3rd May 1918, and Government Order, Revenue Department, No. 10681, dated 7th October 1915.)

2. The allowances are admissible to Forest subordinates on the permanent as well as temporary establishments entertained even for lesser periods than 12 months in the localities mentioned above.

(Government Resolution, Revenue Department, No. 10663, dated 7th October 1915.)

3. A hill allowance of Re. 1-8-0 per mensem is sanctioned for the guards in the Mahableshwar Range of the Satara Division from 1st April 1905.

Hill allowance to guards, Mahableshwar.

(Government Resolution No. 2289, dated 18th March 1905.)

4. Conservators should decide what form of conveyance a forester should use, and, where a bicycle is as serviceable as a pony, travelling allowances should be allowed at the same rate for a bicycle as for a pony.

Conveyances, pony or bicycle.

(Government Resolution, Revenue Department, No. 9012, dated 6th November 1905.)

5. Allowances at the following rates are sanctioned to subordinates stationed at Thana :—

Thana local allowances.

(a) Local allowance at—

12 per cent. on salaries between Rs. 50 and Rs. 100 ;

15 per cent. on salaries of Rs. 20 and over and under Rs. 50 ;

Rs. 5 on salaries under Rs. 20.

No. 13.

Page 334, Appendix VIII-C.—For rule 3 substitute the following:—

"3. The following local and house rent allowances are granted to the forest subordinates stationed at Mahabaleshwar :—

	Local allowance	House rent allowance:
	Rate per mensem.	Rate per mensem.
	Rs.	Rs.
Range Forest Officer ...	15	Remission of house rent.
Round Officers ...	5	<i>Nil</i>
		Rs.
Clerks ...	5	4
Forester in charge fuel depot ...	5	4
Depot peon and Forest Guards..	2	2

Subordinates who are provided with quarters at Mahabaleshwar should be allowed to occupy them rent free. No house rent allowance should be granted to those for whom rent free quarters are provided.

(G. O. No. 1282, dated 21st April 1920.)

(b) House-rent of—

-Rs. 1-8-0 per petty officer of menials ;

Rs. 1 per peon.

In the case of (a)—

(1) The full allowance will be payable to those who have to provide house accommodation by renting quarters in Thana or outside and half the allowance to those who have houses either of their own or provided free by Government ;

(ii) An officer who has to attend office in Thana and is unable to obtain house accommodation at this place must produce a certificate from the head of the office that he is unable to obtain quarters at Thana and is obliged to rent them outside the town ; and

(iii) An officer who is really temporary, *i. e.*, taken on for a specified period not exceeding one year for a specified purpose, will not be entitled to the allowance ; temporary establishment kept on from year to year will be eligible for the allowance.

As regards (b)—

(i) The allowance will be payable only while the men are required to live in Thana and only to those who are not provided with quarters ; and

(ii) Menials who are employed on temporary establishment or whose pay is treated as a contingent charge will not be eligible for the allowance.

(Government Resolutions Nos. 12020, dated 12th November 1915, Revenue Department, and 1464, dated 11th May 1916, 2720, dated 4th September 1917, and 1566, dated 17th April 1918, Financial Department.)

6. A local allowance is sanctioned at Rs. 4 per mensem to one Forester and at Rs. 2 per mensem to each of the two forest guards and one orderly in charge of the Matheran forests of the Kolaba Division in the Central Circle.

(Government Order, Revenue Department, No. 4727, dated 16th April 1917.)

7. A local allowance of Rs. 5 a month is sanctioned to each clerk in the Divisional Forest office, Dharwar, while actually doing duty at headquarters, and so long as the Divisional office is situated as at present outside municipal limits.

(Government Resolution No. 2334, dated 6th March 1912, Financial Department.)

8. Subordinate officers of all Departments of the second and third class as defined in Article 1002 of the Civil Service Regulations whose salary does not exceed Rs. 100 per mensem, should, while travelling during the months of June to September, in the Konkan Districts, be granted mileage at the special rate of annas four a mile and daily allowance at 50 per cent. more than that admissible to them under the Civil Service Regulations.

The concession is also extended to officers of all Departments of the fourth class as defined in the above article of the Civil Service Regulations except that the mileage rate in their case is fixed at two annas a mile.

(Government Resolutions, Financial Department, Nos. 2289, dated 10th June 1913; 1330, dated 25th March 1914; and 2989, dated 25th July 1914.)

9. The Conservators and Deputy Conservator of Forests in charge of Circles are empowered to sanction fixed monthly contingent allowances to the different classes of Forest subordinates, in proportion to actual work, within the following maximum rates and within the maximum monthly charge of Rs. 150 for each Circle in the Presidency proper and Rs. 75 for the Sind Circle:—

	Rs. a. p.	Rs. a. p.
1. Range Forest Officer ..	1 0 0 to	2 8 0
2. Sub-Range Officer, or Forester on special duty or Forester in charge of Round ..	0 4 0 „	0 8 0
3. Permits and passes issuing and checking Naka or Depôt officer ..	0 1 0 „	0 6 0
4. Timber Depôt Officer and Saw Mill Foreman ..	0 4 0 „	1 0 0
5. Talatis ..	0 8 0 „	1 0 0

(Government Resolution, Financial Department, No. 3984, dated 17th October 1918.)

10. The Chief Conservator is authorised to grant a bonus not exceeding 50 per cent. of pay to Foremen in charge of Saw Mills in Kanara in proportion to the monthly outturn of the Mills.

(Government Order, Financial Department, No. 4125, dated 25th October 1918.)

11. For orders regarding plague allowances see Articles 118-A and 118-B of the Bombay Treasury Manual.

No. 111.

Page 336, paragraph 10.—Substitute the following for this paragraph:—

“10. When the outturn of a saw mill is satisfactory, the Chief Conservator may grant to the Foreman in charge of the mill a bonus not exceeding 50 per cent. of his pay and in proportion to the monthly outturn of the mill. The Chief Conservator may also, in similar circumstances, grant to the other staff and coolies employed in the mill a bonus limited to one month's emoluments in a year individually.

(G.R., R.D., No. 9085, dated 24th October 1923.)”

12. The grant of grain compensation allowance is regulated by the rules in Article 72 of the Civil Account Code and Articles 96-B, C and D of the Bombay Treasury Manual.

13. Grain compensation allowance may be given in addition to local allowances, provided the grant of the latter does not take the recipient's pay over the limit of pay for which grain compensation allowance is permissible.

(Government Order, Financial Department, No. 3574, dated 16th November 1917.)

14. A duty allowance of Rs. 10 per mensem is sanctioned to a clerk of the Divisional Forest Officer, North Khandesh, for additional work in connection with the management of the Raisingpur Estate.

(Government Order, Financial Department, No. 5528, dated 12th September 1919.)

APPENDIX IX.

[Article 28 of Manual.]

Rules and Regulations defining the general scope of the work of each Research officer, both educational and research, and the general lines on which such work is to be conducted at the Forest Research Institute, Dehra Dun.

I.—Educational.

As a general rule no Research officer will be employed on educational work in connection with the Ranger classes. The instructors in charge, who should be Imperial Service officers, are responsible for the lectures and practical work in camp of these classes, and for the formation of adequate sylvicultural, zoological, botanical and economic collections required for the practical illustration of the lectures given by them, although the advice of Research officers regarding the formation and arrangement of such collections should be freely asked for and given. The educational duties of Research officers will generally be confined to lecturing (including laboratory instruction) to the Provincial Service probationers, each in his own subject.

II.—Research.

The main object of the work to be carried out at the Research Institute is to obtain results which will be of practical utility to Government and to the public; and it is of the greatest importance that this should be constantly borne in mind by all Research officers. The investigations and experiments carried out will incidentally lead to additions to scientific knowledge but, desirable as these may be, it is the practical results which are of the greatest importance.

In all publications, therefore, the fullest practical details must be given. This is more especially necessary in connection with the commercial utilization of forest produce, in order that those interested may be able to judge whether it is likely to be profitable for them to invest capital in the industry dealt with in any particular publication.

III.—Rules for the conduct of Research Work.**A.—GENERAL.**

1. The programme of research work to be undertaken by the different branches of the Research Institute will be drawn up for three forest years at a time for all important subjects requiring protracted investigation and continuity of action for their elucidation.

2. One year prior to the commencement of every three-year period, the President, Forest Research Institute and College, will

address all Conservators* asking them if there are any investigations they wish to have made during the coming three years' period. On receipt of replies the Research Officers concerned will be instructed by the President to draw up their periodical programmes, indicating all the proposals which have been made by Conservators and giving full reasons for wishing to exclude any such proposal.

The programmes must in all cases be drawn up in sufficient detail to clearly define each officer's responsibility in respect of every item of work, so that co-operation for a common end among Research officers may be secured and duplication of work prevented.

These programmes and explanations will be submitted to the President, Forest Research Institute, who will place them before the Board of Forestry with his opinion. The Board will decide what shall be entered in the combined three-year programme. The programme, as approved by the Board, will be submitted for the sanction of the Government of India, and shall, when sanctioned, be circulated to all Conservators for information. These officers may, however, forward at any time suggestions regarding any investigations in the sanctioned programme, or may propose supplementary investigations to the President, who will be at liberty to lay such before the Inspector General of Forests; but no new item not approved by the Board of Forestry may at any time be introduced into the programme of work sanctioned by the Government of India without the Inspector General's sanction. The above does not preclude a Research officer making any minor investigation (provided that the same does not interfere with his sanctioned programme) on any subject that may attract his notice when on tour or otherwise.

Nothing in these rules is to be taken as precluding local officers from undertaking any investigations that they may wish to carry out. The results of such investigations may be published by the local officers direct, or at their request by the President of the Research Institute, subject to the sanction of the Inspector General of Forests. Notice of any investigation being locally carried out should be given to the President, with the object of preventing duplication of work.

3. The programme so sanctioned shall be binding on the officers of the Research Institute, who will be responsible for the actual execution of the work prescribed. They shall be assisted as far as possible by Conservators in the collection of necessary specimens and materials and the supply of all available local information. The work to be undertaken shall follow a definite sequence as laid down

* In provinces where there is a Chief Conservator, that officer will be addressed and not individual Conservators. Similarly, whenever the words 'Conservator' or 'Conservators' appear in these rules, they must be understood to mean the Chief Conservator in provinces where such an appointment exists.

in the periodical programmes, and experiments once initiated shall be carried to a definite conclusion and the results published for the information of all concerned. If required to do so, the Research Institute will defray all charges in connection with the collection and supply of materials.

4. On the 1st July in each year, the President of the Research Institute shall submit to the Inspector-General of Forests a statement showing, for the ensuing Forest year, the proposed subjects of investigation and the tours of Research Officers in connection therewith. On receipt of the Inspector-General's approval of this statement, the Local Governments concerned will be notified by the President in accordance with rule IV (1) below, enquiring if they have any objection to the tours suggested or to the Research Officers concerned corresponding direct with the local Conservators on the subject of their tours.

5. Research work will be carried out by Research officers and their assistants under their special orders, except in so far as they may be able to obtain assistance from local officers, whose services will be acknowledged in any publication that may issue.

6. With the exception of the Sylviculturist and the Economist, the most important duty of each Research officer consists less in the collection and collation of information which already exists or which has been reported to him on the authority of others, and for the accuracy of which he can give no guarantee, than in the investigation of unsolved problems and in the discovery of new facts. At the same time all reliable available information should be got together and made full use of.

Each Research officer is required to place permanently on record in such form as may be approved by the President, all useful information, observations and notes collected by him in the course of his investigations, in order that his successor may be able to take up the work at the point where he has discontinued it.

All data collected will be at the disposal of all Forest officers. Conservators may call for any information they may require, and this will be supplied by the President so far as possible.

It is hoped that Conservators will communicate any matters of interest to the President.

7. The results of investigations will usually not be published until the investigation is complete. In the case of a protracted investigation, it will be permissible at any time to publish the results so far obtained.

8. If the advice of a Research officer or his services for a short period are required by any Conservator, application should be made to the President, who will endeavour to meet the Conservator's wishes in this respect.

9. Research officers will be responsible for the upkeep of the Research Institute collections connected with their particular branch of work. These collections will always be accessible to Forest officers and others, with the permission of the President, and Research officers will give any help they can to persons desirous of inspecting them.

B.—SPECIAL.

Sylviculture Branch.

1. The main work of the Sylviculturist will come under one or other of the following heads:—

(a) The study of the more important Indian trees and types of forest, with the object of determining the effects of various factors on their development and reproduction, and deciding on the best method of treatment to apply in order to secure a given object.

(b) The collection and collation of statistical and other data regarding the chief Indian trees and types of forest. The preparation of yield tables and the collection of data for fixing the exploitable size and age, as well as the possibility in forests under the different sylvicultural systems.

(c) The collection of information regarding the practical methods of preparing working-plans, with the object of ascertaining the best methods applicable in India and the standardization and simplification of such work as far as possible.

2. In connection with the work detailed above, certain experimental areas and sample plots will be taken over or established, with the consent of the Conservator concerned, in such localities and in such a manner as may be necessary for the elucidation of any problem or for the compilation of statistical or other information. The actual upkeep and maintenance of these plots will rest with the Divisional Forest officers concerned, care being taken not to throw any considerable amount of work on any one Divisional Forest officer. The measurements and observations in such plots will be made by the Sylviculturist and his assistants. It is not intended that this rule shall interfere in any way with the upkeep of sample plots by local officers, which should be continued as heretofore.

Zoology Branch.

1. The Zoologist is required to study systematically the effect, beneficial or otherwise, exercised by animals on the development and

reproduction of Indian forests, with the object of discovering the measures which can be undertaken, with the greatest prospect of success, to encourage the development of useful species and to destroy those which are injurious. As insects are probably of most importance from a forest point of view, the Zoologist will specialise in Indian Forest Entomology.

2. The most important work of the Zoologist at present must be the formation of a good reference collection of insects of importance from a forest point of view correctly named as far as possible and carefully kept up in the Research Institute. The system of classification in force at Pusa should be followed.

This collection should be extended by asking Forest officers to assist by sending specimens, by collecting from outside sources and by exchange. Conservators will, if they desire this, be supplied with materials for collection for distribution to their staff, together with copies of printed instructions; all contributions will be welcome and should be sent by the collector direct to the Forest Zoologist, together with an account of when and where obtained, damage done and any other interesting details that may be forthcoming. The name of the collector will invariably be recorded. All insects received should be placed in the collection at once and their receipt acknowledged.

A list of experts and specialists should be kept up, showing the group or family in which each specialises, in order that the Zoologist may know to whom to send insects with a view to getting them named.

3. The Zoologist should be in communication with experts in India and elsewhere, in order to obtain and afford information.

Botany Branch.

1. The principal work of the Botanist and Mycologist consists of studying the botany, including the diseases, of forest plants of economic importance, and the factors that govern their distribution and their reproduction from a physiological point of view. The Botanist will not undertake the general systematic study of forest fungi, but he will study the life-history of fungi which are exceptionally injurious to the trees of greatest economic importance.

2. The Botanist will not himself undertake the preparation of local floras. Such work must be left to local officers; but he will always be ready to assist local officers to the best of his ability, especially during his tours in any locality for which a flora is under preparation.

3. The Botanist will hold charge of the Research Institute Herbarium and will maintain it in an efficient condition and endeavour to extend it and make it as complete as possible, specially as

regards species of forest importance. This, together with the connected Botanical Reference Library, will always be available for reference by officers of the department and others obtaining permission from the President to inspect it; the Botanist will give any help he can to any officers who may visit Dehra for this purpose.

4. The Botanist will help officers of the department by identifying specimens to such extent as may be feasible, and by giving advice on general botanical subjects and on the most suitable lines to adopt for local forest experiments.

Economic Branch.

1. The duty of the Economist is to make a special study of the best methods of rendering forest produce of all kinds available at such cost as will enable a trade in them to be possible, and to keep in touch with the commerce of India with the view of fostering and meeting the demands for forest products.

2. When an investigation has been sanctioned and taken up, a circular will be issued by the Economist stating the investigation to be made, the end in view and the assistance required from local forest officers, and including a summary of the existing knowledge of the subject.

3. No experimental work on a commercial scale will be carried out by the Economist. His duty will be to collect all possible information and place this at the disposal of all interested parties, either by publication or by letter. Should any experimental plant be erected by Conservators or others, the Economist's advice and assistance will be at their disposal to such extent as may be feasible.

Chemistry Branch.

1. The work to be undertaken will comprise chemical research work required for (a) the creation and improvement of the commercial demand for forest products, (b) the solution of various forest problems in connection with the food and nutrition of forest plants, the rotation of forest crops, etc., which may involve the analysis of soils, or plants, water-cultures and so on as laid down in the sanctioned programme.

2. The work of the Chemist, as defined in rule 1 above, is intimately connected with that of the Economist, Botanist, and Sylviculturist, and should be done in communication with these officers. In cases of this nature, the results will generally form part of publications regarding other separate investigations, unless for any special reason the President decides otherwise.

IV.—Tours and Procedure.

1. Research officers may, with the approval of the President, pay visits to localities where they may require to collect information.

or study any particular problem, either in connection with their own investigations or in cases where local officers desire their advice or assistance. The President will inform the Local Government concerned whenever a Research officer proposes to tour in areas under its jurisdiction, due notice being given so that if necessary the Local Government may have time to point out any special inconvenience that may be anticipated. The Research officer will report to the Conservator concerned the date of his actual arrival in the province.*

2. Research officers may correspond direct with Conservators† regarding any matters connected with research. They may also, with the Conservator's special permission, correspond direct with Forest officers subordinate to the Conservator; provided that copies of all letters addressed direct to subordinate officers shall be forwarded to the Conservator.

3. The President of the Research Institute will correspond direct with the Inspector-General of Forests in connection with sanctioned investigations. No official or demi-official correspondence with the Inspector-General of Forests or the Government of India is permitted on the part of other members of the Research Institute. No files may be removed from the offices without the consent of the President.

4. The offices of members of the Research Institute will be inspected annually by the President, who shall embody in his annual report the results of his inspection.

V.—Retention of Research Officers after they have reached the grade of Conservator of Forests.

Research officers holding Imperial posts at the Forest Research Institute and College, Dehra Dun, may, without vacating their posts, be allowed at the discretion of the Government of India to receive promotion, whether acting or sub. *pro tem.*, to the grade of Conservator when vacancies occur to which in the opinion of the Government of India or the Government of Bombay they would in the ordinary course have been appointed had they not been holding special appointments.

(Government Order, Revenue Department, No. 1168, dated 31st January 1916.)

**VI.—Despatch of botanical specimens for identification.*

1. Forest botanical specimens may be sent in future to the Director of Botanical Survey in India at Sibpur for identification.

* In the case of a visit by a Research officer to the Madras Presidency, he will acquaint the Board of Revenue with the date and objects of his visits and will also report to that authority his actual arrival in the province.

† For the purposes of these rules, the Chief Commissioner, Coorg, the Chief Commissioner, Ajmer, the Superintendent of Port Blair and the Revenue Commissioner, Baluchistan, may be regarded as Conservators.

(Government Resolution, Revenue Department, No. 877, dated 27th January 1908.)

2. As the herbarium and the botanical library at Dehra Dun are now fairly complete, the Forest Botanist at the Research Institute, Dehra Dun, is now prepared to indentify forest specimens for forest officers *on a limited scale* (since the staff is limited and the identification has to be done by the Botanist himself) and such specimens may be forwarded to him in future for identification.

3. It is not intended in any way to prohibit specimens being sent for identification to the Botanical Survey. The interest of Forest officers in systematic botany is not necessarily bounded by even the fairly wide limits of strictly forest botany and to some Forest officers systematic botany owes much. All officers are therefore at liberty to send specimens either to Dehra Dun or Sibpur as they think best.

4. As a general rule only specimens of trees, shrubs, woody climbers and the more important forest grasses should be sent to Dehra Dun. All such specimens should be in good condition and as complete as possible, *i. e.*, they must include leaves and flowers, the fruit being added if possible. Not more than ten specimens should be sent in any one consignment and each should, if possible, be in duplicate, so as to allow of one being retained for reference in the event of it being necessary to send on the other to an expert outside Dehra Dun.

5. Specimens sent to Sibpur should be limited to twenty at any one time. In order to extend the herbarium of the Research Institute it is specially requested that when specimens have been identified at Sibpur or elsewhere for a Forest officer, the latter send named duplicates of these to the Forest Botanist, Dehra Dun, for record.

(Government Resolution, Revenue Department, No. 11961, dated 22nd December 1911.)

APPENDIX X.

[Article 29 (iv) of Manual.]

Medical Certificates.

1. Civil Surgeons should examine candidates for public employment and certify to their fitness or unfitness, on any day of the week except Sundays and holidays.

(Government Resolution, General Department, No. 9132 of 26th November 1915.)

2. Certificates from medical men who do not possess a degree or diploma registerable in the United Kingdom, or a degree or license in Medicine of the University of Bombay, Calcutta, Madras or Lahore, should not be accepted without countersignature.

(Government Resolution, General Department, No. 3893 dated 15th August 1910.)

3. Certificates from medical men who have been registered under the Bombay Medical Act, VI of 1912, may be accepted without countersignature at the discretion of Heads of Offices.

(Government Resolution, General Department, No. 3850 of 8th May 1915.)

4. No person who has completed six months' service in the temporary employment of Government shall be continued in such employment or be re-engaged for any further period of such employment, unless he first produces a certificate of physical fitness signed by one of the medical officers mentioned in Article 49 of the Civil Service Regulations. When such a person is subsequently taken into permanent employment he will be required to produce a fresh certificate as laid down in the above-mentioned Article of the Civil Service Regulations.

(Government Resolution, General Department, No. 4491, dated 6th June 1914.)

5. The rule regarding the production of a health certificate on first appointment contained in Article 49 of the Civil Service Regulations should be observed in all cases of appointments to permanent superior non-pensionable service. The rule regarding the age limit contained in Article 51 of the Civil Service Regulations, however, is not applicable to such cases.

(Government Resolution, Financial Department, No. 3014, of 19th October 1916.)

6. In cases where a Civil Surgeon certifies that a Government servant is still fit for further service the Surgeon General may in his discretion, on receipt of an application from the Head of the

No. 19.

Page 316, Appendix X.—For rules 2 and 3 substitute the following:—

"2. The following instructions are laid down for the guidance of public servants:—

(i) It shall be the duty of every Government servant who consults a medical practitioner with a view to obtaining leave or an extension of leave on medical certificate to disclose to that practitioner the fact of his having consulted any other practitioner for the same purpose and the result of such consultation. Omission on the part of any public servant to do this or any false statement made by him to a medical practitioner in this respect will entail serious departmental notice.

(ii) If a public servant desires to put in, for any official purpose, a medical certificate obtained from a registered practitioner it must be in the following form:—

Sick certificate.

Certified that _____ of the
Department is suffering from _____ the duration of which
has been _____ days and that he requires _____ days
(or months) for the restoration of his health.

The cause of the disease is

(Signed)

Registered Medical Practitioner.

Place

Date

Identifying marks:—

(iii) If a public servant desires to prove for any official purpose that he has been under the professional treatment of any medical practitioner, he shall obtain from such practitioner an admission and a discharge certificate in the following form, showing commencement and termination of treatment. The admission certificate should be forwarded immediately on admission. This form must bear the thumb impression or marks of identification of the public servant or a certificate from the medical practitioner that the public servant is personally known to him.

Admission and discharge certificate.

Name of practitioner.

<u>Hospital</u>
<u>Dispensary</u>

This is to certify that
 was admitted as a patient on _____ and that the nature
 of his complaint is such as to preclude him wholly from
partially discharging his duties.

He was discharged on

Name

Rank

Designation

NOTE.—The signing officer should state (1) whether he is the Chief Medical Officer of the Station or otherwise, or (2) whether he is a registered medical practitioner.

(iv) Any medical certificate from a registered practitioner will be liable, if put in for official purpose, to be rejected unless the registered practitioner has lodged with the Registrar of the Medical Council a specimen of the signature which he usually uses for such certificates.

“3. It is open to the head of an office to refer a certificate about which he is doubtful to the Civil Surgeon or other responsible Government Medical Officer for opinion. The latter officer will advise whether there is reason to doubt the certificate and may re-examine the patient if he considers it necessary.”

(G. O., G. D., No. 5922 of 27th May 1920.)

Department, order a further examination by a Medical Board of the person concerned.

(Government Resolution, General Department, No. 1603 of 26th March 1904.)

7. When the particulars of a Government servant's illness are required in the interests of Government by his official superiors, the Government Medical Officer who has dealt with his case in his official capacity may be required to supply them without infringing the relations which ordinarily obtained between a patient and his medical adviser. They are, however, impressed with the objections to confidential communication between the official superior and the medical adviser of a subordinate, and, since the information in question must almost invariably be required in connection with the grant of leave, they think it advisable that it should ordinarily be demanded, if at all, from the subordinate himself, who can obtain it from his medical attendant in the way in which the somewhat analogous statements required to support an application for leave on medical certificate are obtained.

(Government Resolution, General Department, No. 2539 of 28th April 1906.)

Note—For revised rules relating to the grant of medical certificates see Government Notification No. 1801-A, of 11th March 1916, G. D.).

Medical attendance.

The following orders are issued regarding free medical attendance on Government servants and the free supply of medicines to them :—

(1) All Government servants are entitled to free medical attendance and the free supply of medicines for themselves only at any hospital or dispensary which is in charge of a Government Medical Officer.

(2) Government servants drawing Rs. 250 a month or more are entitled to the attendance of the Civil or Presidency Surgeon, as the case may be, at their residences.

(3) Government servants drawing less than Rs. 250 a month must attend at the Government hospital or dispensary, but, if not in a condition to do so, are entitled to the attendance of the Assistant or Sub-Assistant Surgeon at their residences.

(Government Resolution, General Department, No. 6415, of 15th August 1914 as amended by Government Resolution, General Department, No. 9434, dated 23rd November 1914.)

APPENDIX XI.

[Article 30 of Manual.]

Confidential Reports.

1. The point that no officer will be definitely accepted as eligible for a Conservatorship unless he is considered qualified to hold charge of any forest circle, should not be overlooked in confidential reports. Physical capability should also be considered as well as professional attainments and general suitability for the work and position of a Conservator.

(Government Order, Revenue Department, No. 9135, of 27th July 1917.)

2. The confidential reports annually submitted on all gazetted officers should contain information as to the ability of such officers to speak the vernaculars of the districts in which they are serving. This information is not required in the case of native officers serving in districts of which the vernacular is their mother tongue.

(Government Resolution, General Department, No. 2962, dated 9th May 1912)—*Vide* rule 15 of Appendix XIV.

3. The following principles have been laid down by the Government of India regarding the communication to subordinate officers of unfavourable remarks made in regard to them by their superior officers in confidential reports:—

(1) (a) When a report is built up on the individual opinions as noted of different departmental superiors in gradation, it is only the opinion as accepted by the highest authority which need be considered from the point of view of communication;

(b) As a general rule in no case should an officer be kept in total ignorance for any length of time that his superiors after sufficient experience of his work are dissatisfied with him; in cases where a warning might eradicate or help to eradicate a particular fault, the advantages of prompt communication are obvious; where criticism is to be withheld the final authority to consider the report should record instructions, with reasons, according to the nature of the defect discussed, as to the period for which communication is to be kept back;

(c) Only those defects need be pointed out which can be remedied, since it would serve no useful purpose to communicate such criticisms as lack of ability or intelligence;

(d) The reporting officer should specifically state whether the defects reported have been already brought in any other connection to the notice of the officer concerned;

(e) Remarks in cases in which the local Government or head of a department or other officer suspends judgment should not be communicated ;

(f) Great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning or censure administered, whether orally or in writing, shall, having regard to the temperament of the officer concerned, be most beneficial to him.

(2) The above procedure should govern reports of a periodical nature. There are others which may either be—

(i) reports of particular incidents or acts, which, if disciplinary action is taken, require either regular proceedings or definite censure after the defence of the officer concerned has been taken ;

(ii) reports in reply to inquiries whether an officer who has not been well reported on in the past has improved and is fit for promotion ; or

(iii) reports in answer to requests for opinions as to the fitness of an officer for a particular appointment, etc.

No special instructions are necessary in respect of the first class, and as regards the others the Governor General in Council considers that they should not be communicated unless they disclose facts or allegations which in the opinion of the local Government should be conveyed to the officer concerned. If such remarks were invariably communicated there is little doubt that reporting officers would be discouraged from giving unreserved advice and opinions of value would be thereby lost.

(Government Order, General Department, No. 9199 of 29th November 1915.)

APPENDIX XII.

[Article 31 of Manual.]

Casualties among European Officers.

1. Heads of offices should submit, immediately after a casualty has occurred among European officers, the requisite particulars in the Form given below to Government in the Administrative Department concerned which will pass on each statement, within a week of receipt, to the General Department for communication to the Secretary of State and the Government of India. The Accountant General shall submit to that Department in the first week of each month a return of deceased European pensioners for embodiment in the monthly return due to the Secretary of State.

(Government Resolution No. 4681, dated 24th September 1910, General Department.)

2. In order to ensure that the obligation referred to above is promptly discharged, the Heads of offices shall maintain continuously an accurate record of the addresses of the nearest relatives or friends of all European officers serving under them, so that such relatives or friends may instantly be communicated with in the event of a death occurring. A similar communication should also be made in any case of grave illness or injury. In reporting to Government any casualty Heads of offices should specially state whether the relatives or friends of the deceased officer have been communicated with as above.

(Government Resolution No. 8778 of 19th December 1912, General Department.)

3. The communication should be made by cable.

(Government Resolution, No. 1980 of 10th March 1913, General Department.)

4. All European officers shall place on record among their private papers particulars of the names and addresses of relatives in England to whom, in the event of their death, they would desire intimation to be given.

(Government Resolution No. 2058] of 12th March 1913, General Department.)

5. Government hope that the instructions conveyed in the orders referred to above will be carefully followed by the Heads of offices who should forward to the Departments of the Secretariat concerned for record a statement showing the addresses of the nearest relatives or friends of European officers serving under them as well as of those who have proceeded on leave or military duty. It will be the duty of the Departments concerned to keep the statements up to date.

(Government Circular, General Department No. 8927, of 15th December 1917.)

*Return of deaths of European Officers (including members of the Civil Service of India) and pensioners
in for the month of*

Name.	Date of death.	Place of death.	Occupation at time of death.	Age at time of death.	Place of birth.	Particulars as to family connections.	Addresses in England of relatives (if known).	Particulars as to property (if any).	Length of Service.*	Cause of death.	Remarks

* This information is not required in the case of pensioners.

APPENDIX XIII.

[Articles 32 and 124 (iv).]

Supply of Uniforms.

1. The following articles of uniform have been sanctioned by Government for Forest Subordinates :—

(a) *Rangers on Rs. 50 per mensem and upwards.*

Essentials for four years.

No.	Articles.	Cost.		Remarks.
		Rs. a. p.	Rs. a. p.	
1	(a) Overcoat with cape ..	8 0 0	8 0 0	(a) Black cloth.
2	Khaki blouses ..	3 8 0	7 0 0	
2	Serge blouses ..	6 0 0	12 0 0	(b) Dark green with silver lace ends.
4	Khaki breeches ..	3 0 0	12 0 0	Capitation grant for 4 years at Rs. 5 per annum .. Rs. 20
2	Forage caps ..	2 8 0	5 0 0	
2	(b) Puggris ..	4 12 0	9 8 0	Deduction from pay at Rs. 1-4-0 per mensem for 4 years .. Rs. 60
				Total .. Rs. 80
4	Pair Khaki Putties ..	1 2 0	4 8 0	
4	Pair brown lace boots ..	5 8 0	22 0 0	
	Total Essentials ..	..	80 0 0	

(b) *Extras for Rangers on Rs. 50 and upwards.*

Cost to be recovered in monthly instalments during four years. They will, however, last with care over several contract periods as they are not to be worn daily for rough work.

No.	Articles.	Cost.		Remarks.
		Rs. a. p.	Rs. a. p.	
1	Full dress tunic and trousers dark green with black braid and scroll. ..	35 0 0	0 0 0	To be paid for by extra monthly subscription of Rs. 0-18-6 for 4 years.
1	Pair of black lace boots ..	5 0 0	0 0 0	

NOTE.—No extra charge over puggris. Two Ellwood Tops (Shikar pattern) for those who do not wear puggris. Cost of Topi Rs. 6 to be paid for by extra monthly subscription of 2 annas per month.

(c) Foresters on Rs. 15 to Rs. 40 per mensem.

Essentials for four years.

No.	Articles.	Cost.		Remarks.
		Rs. a. p.	Rs. a. p.	
1	(a) Overcoat with cape.	8 0 0	8 0 0	(a) As for Rangers.
2	Khaki blouses ..	3 0 0	6 0 0	(b) Khaki with silver lace ends.
2	Serge blouses ..	5 8 0	11 0 0	Capitation grant Rs. a. p. for 4 years at Rs. 5 per annum. 20 0 0
4	(a) Khaki breeches ..	8 0 0	12 0 0	Deduction at Rs. 1-2-6 per mensem for 4 years .. 55 8 0
				Total .. 75 8 0
2	(a) Forage caps ..	2 8 0	5 0 0	Capitation grant for 4 years at Rs. 18-14-0 per annum .. 75 8 0
2	(b) Puggis ..	3 8 0	7 0 0	For Foresters of and above the grade of Rs. 30. For Foresters below the grade of Rs. 30 (Gov- ernment Res- olution No. 4914 of 15th May 1908).
4	(a) Pair of Khaki Putties.	1 2 0	4 8 0	
4	(a) Pair of brown lace boots.	5 8 0	22 0 0	
	Total Essentials ..	..	75 8 0	

(d) Extras for Foresters on Rs. 40.

No.	Articles.	Cost.		Remarks.
		Rs. a. p.	Rs. a. p.	
1	Full dress tunic and trousers, dark green cloth with plain braid.	30 0 0		By extra monthly payment of Rs. 0-11-8.
1	Pair black lace boots ..	5 0 0		
	Total ..	35 0 0		

(e) For all ranks from Rs. 12 per mensem and under.

No.	Articles.	Cost.		Remarks.
		Rs. a. p.	Rs. a. p.	
1	Great coat without cape ..	7 0 0	7 0 0	Capitation grant for 4 years at Rs. 14-10-0 per annum. Rs. 58-8-0. (Government Resolution No. 4914 of 15th May 1908.)
4	Khaki suits (blouses and knicker bockers).	4 0 0	16 0 0	8. (N) 37 G.O. No. 3222, dated 23 March 1911
2	Serge blouses ..	4 0 0	8 0 0	
4	Caps ..	1 0 0	4 0 0	
2	Pair of Khaki Putties ..	1 0 0	2 0 0	
4	Pair of boots ..	5 0 0	20 0 0	
2	Havresacks ..	0 12 0	1 8 0	
	Total Essentials	58 8 0	

(f) There still remain "Equipments"; these are the articles which Government pay for and *add to* the uniform or dress. They should be limited to the following:—

For Rangers and Foresters.

	Rs. s. p.
(1) Silver monogram for cap or puggri (Tudor Crown over scroll with "Forests" inscribed below), cost of each	2 6 0
(2) Buttons, white metal, for coats, etc. (Laurels surrounding Tudor Crown over word "Forests"), per dozen	0 14 0
(3) Black braid scrolls on sleeves as per rank, each costing	0 4 0

S. No. 40+ For Forest Guards.

(4) Brass monograms according to Divisions ^{F.D.} , each	0 4 0
(5) Buttons, brass, for coats, etc., pattern same as for Rangers, per dozen	0 10 0
(6) Badges or arm stripes, each costing	0 1 0
(7) Belts with brass buckles, each costing	1 4 0

G.O. No. 2622 dated 13th September 1920

(g) Each Divisional Office should keep a sealed pattern of the various uniforms.

(h) No other uniform but that prescribed should be used.

(i) It is optional, for men acting in higher grade to pay for the uniform of the grade in which they are acting.

(Government Resolution No. 672⁺ of 25th September 1902.)

2. Members of the Subordinate Executive Forest Service below the Rs. 30 grade of Foresters are supplied with uniforms free of cost.

(Government Resolution No. 1410 of 12th February 1906.)

3. There should be no distinction in the uniforms of forest orderlies and guards. There is no need for forest guards to wear a number on their belts.

(Government Resolution No. 8617 of 14th September 1911.)

4. Conservators may arrange, as they may find most convenient, whether each Division should have its own contractor for the supply of guards' uniforms or whether there should be one contractor for the whole circle; and the following changes in the uniforms may be admitted:—

(i) where necessary the great coat should be exchanged for a cape;

(ii) pockets in coats should be increased in size;

No. 20.

page 355.—Add the following to rule 4 :—

With a view to economy, Conservators are further allowed

- (1) to supply Rangers and Foresters with great-coats without capes ;
- (2) to supply Foresters on Rs. 25 and below with shorts instead of breeches ;
- (3) to supply guards with shorts instead of knickerbockers, and kamblis biennially instead of great-coats every four years ;

and

- (4) to do away with all braid scrolls and knots showing rank, etc., on Rangers' and Foresters' coats, the rank being denoted by the number and size of buttons on the shoulder strap (like stars, etc., in the army).

(G. Os. Nos. 14657 of 13th December 1919 and 1731 of 11th June 1920.)

(iii) the coats should have roll collars buttoning high at the throat, but loose ;

(iv) khaki braid of a dark shade should be used ;

(v) Rangers and Foresters may be supplied either with Jodhpore breeches, or with riding breeches, with buttons and strap and buckle, instead of knicker breeches held up by a tape ;

(vi) light green puggris instead of forage cap may be supplied when preferred.

(Government Resolution No. 4752 of 5th May 1916.)

5. For rules for supply of clothing to Government peons see Articles 45 to 54 of Section XIII, Chapter 6, 'Contingent Charges' of the Bombay Treasury Manual, 1st edition.

CLOTHING CHARGES.

6. The accounts and estimates will record the net cost to Government for clothing charges of the subordinate protective establishments. The net charge for clothing has been fixed by Government so as not to exceed the following limits per man per annum for a series of four years :—

	Rs. a. p.
Rangers .. .. .	.. 5 0 0
Foresters of and above the grade of Rs. 30 .. .. .	.. 5 0 0
Foresters below the grade of Rs. 30 .. .. .	.. 18 14 0
Forest guards .. .. .	.. 14 10 0

In preparing the estimates, therefore, provision will be made for the gross expenditure minus the estimated recoveries in the year. Thus Divisional Forest Officers will be entitled to spend the budget allotment *plus* the recoveries during the year.

Recoveries will be made from the men concerned at the rates laid down in rules 1 (a) and (c) above, the necessary deductions being made in the pay bills. The amounts recovered during the month will be shown as a distinct entry on the Dr. side of the Cash Account under "Recoveries of Service Payments, Clothing Receipts." These receipts will be adjusted monthly by the Accountant General by deduction from expenditure under A-IX-c.

The gross expenditure on clothing will be vouched for in Form No. 32 and debited to A-IX-c. As Divisional Forest Officers will be

entitled to spend the budget grant *plus* the receipts of the year, a memorandum in Standard Forest Form No. 337, showing the state of the grant, should be attached to each month's accounts.

7. No cash payment should be made for boots and chappals when they are procured locally; receipts to the extent of the sanctioned amounts must be obtained from mochis and submitted as vouchers with the accounts.

(Government Resolution, Revenue Department, No. 3402, dated 4th April 1911.)

APPENDIX XIV.

[Articles 35 and 37 of Manual.]

Rules for the Examinations of Forest Officers and Clerical Establishment.

A.—IMPERIAL AND PROVINCIAL SERVICE.

Revised rules relating to the Examinations of Gazetted Forest Officers.

1. Forest Officers of the grade of Extra Assistant Conservator and upwards will be required to pass examinations in the following subjects :—

- (a) Language.
- (b) Land Revenue and Criminal Law.
- (c) Forest Law.
- (d) Procedure and Accounts.

2. (a) Examinations in languages will be held monthly by the Civil and Military Examination Committee. The examination according to the Lower Standard will comprise—

	Marks.
(i) Written translation from English into vernacular of a piece of plain English narrative ..	100
(ii) Written translation from the set books into English with questions on grammar, etc., arising therefrom ..	100
(iii) Manuscript reading ..	100
(iv) Conversation ..	100

TEXT BOOKS.

Marathi. ~~Majā Azakarīa Pravis by Professor G. C. Chitale. 7~~
~~Mulas shoda upadesh by Mr. Hari Narayan Apte,~~
~~published by the Aryabhushan Press, Poona (exclusive of Sanskrit~~
~~quotations and Marathi poetical pieces), pages 1—144.~~

Gujarathi.—Gujarathi Fourth Book, pages 1—99.

Kanarese.—First and Second Book (omitting poetry) and the historical lessons Nos. 52—59, from the Fourth Book in the Kanarese Reading Series, published by the Director of Public Instruction.

Sindhi.—Sindhi Fourth Book, pages 1—99 and portion of page 100.

In order to pass the examination a candidate must obtain 50 marks each in (i) and (iii), 65 in (ii), 60 in (iv) and 60 per cent. of the aggregate number of marks.

(b) The examination according to the Higher Standard will comprise the same subjects as for the Lower Standard, but adapted to the Higher Standard required.

+ (G.O. No 2708 of 23rd September 1920)

3. For the purposes of these rules, the following vernaculars shall be held to be those of the different Forest Divisions :—

Circle.	Division.	Vernacular.
Central	All divisions	Marathi.
Southern	Belgaum	Marathi.
	Bidarwar, Bijapur and Kanare..	Kanarese.
	Working Plans Division	Kanarese or Marathi as the Conservator may prescribe.
Northern	Thana	Marathi.
	Surat and Panch Mahals	Gujarati.
	Working Plans Division	Marathi or Gujarati as the Conservator may prescribe.
Sind	All divisions	Sindhi.

NOTE.—Hindustani is prescribed as second language for Sind. (Government Resolution, Public Works Department, No. 2442, dated 19th December 1911.)

4. Every officer shall present himself for examination according to the Higher Standard in the vernacular of the division in which he is serving, or, if that be his own language, in one other of the vernaculars mentioned in rule 3, at the latest at the first meeting of the Committee after he has been twelve months in the service in this country, whether as Assistant Conservator of Forests, or as Extra Assistant Conservator of Forests, and should he fail to pass within three years from the date of his joining the service of the Presidency, he will be liable to the stoppage of pay prescribed in rule 7 :

Provided that every officer selected under clause (a) of No. 1 of the rules for appointment to the Bombay Provincial Forest Service published in Government Notification No. 11375, dated 20th November 1914, shall be required to pass the examination prescribed by this rule before actual appointment to that service.

5. In addition to the examination in language above described, any officer of the Forest Department of less than 15 years' standing, who may be transferred from one division to another division, in the vernacular of which he has not passed according to the Higher Standard, will be required to pass within two years of his transfer an examination according to the Higher Standard in the vernacular of his new division, unless that vernacular be his own language ; and in the event of his failing to do so, he will be liable to the stoppage of his pay prescribed in rule 7 : provided that where an officer has already passed a compulsory examination according to the Higher Standard in two vernaculars, he will on any subsequent transfer be required to pass an examination by the Lower Standard only in the vernacular of his new division within one year of his transfer and will be allowed to appear for examination in that vernacular according to the Higher Standard. On his passing by the Lower Standard within the prescribed period or by the Higher Standard within two years of his transfer he will be entitled to the rewards described in rule 8. The 15 years' limit mentioned in this rule shall be counted

in the case of a subordinate officer promoted to the Provincial Forest Service from the date of his promotion to gazetted rank. An officer of more than 40 years of age should, however, be exempted from passing an examination in the language of the division, provided it can be certified that he already possesses a sufficiently good practical knowledge of the language for the efficient performance of his duties.

6. Every officer shall present himself for examination in subjects (b), (c) and (d), mentioned in rule 1, at the latest at the first examination held by the Permanent Committee for Departmental Examinations after he has been twelve months in the service in this country, whether as Assistant Conservator of Forests, or as Extra Assistant Conservator of Forests; and should he fail to pass the examination at the latest at the first examination held by the Committee after he has been three years in such service, he shall be liable to the stoppage of pay prescribed in rule 7.

7. Any officer who fails to pass the examinations prescribed in rules 4, 5 and 6 above within the prescribed period shall be liable to have the last increment of his pay deducted and to have no further increment allowed to him until he passes the examination, or the necessity for his passing it terminates in accordance with the provisions of these rules: provided that this rule shall not extend to the refund of pay drawn before the date of the examination.

8. No reward shall be payable for passing in two compulsory languages under rules 4 and 5, but on passing further vernacular examinations under rule 5 within the prescribed period, or the optional examinations referred to in rules 9 and 10, an officer shall be entitled to the following rewards, *viz.* :—

Rs. 250 for passing in a vernacular by the Lower Standard;

Rs. 500 for passing in a vernacular by the Higher Standard;

provided that when the officer concerned is a Native of India as defined in Article 37 of the Civil Service Regulations he shall be entitled to receive a reward equal to two-thirds of the above sums.

9. An officer of over 15 years' standing who is transferred to a division in the vernacular of which he has not passed may present himself for examination in the vernacular of his new division, unless that vernacular is his own language, and in the event of his passing will be entitled to the rewards described in rule 8, provided that the examination according to the Lower and the Higher Standard is passed within one and two years, respectively, of his transfer to the new division. The 15 years' limit mentioned in this rule shall be counted in the case of a subordinate officer promoted to the Provincial Forest Service from the date of his promotion to gazetted rank.

10. An officer who has passed the prescribed examination in the vernacular of the division in which he is serving and in the verna-

cular of the division or divisions, if any, in which he has previously served may, at any time subsequently, present himself for examination in any of the other vernacular languages mentioned in rule 3 which is not his own language, and in the event of his passing will be entitled to the rewards described in rule 8 ; provided that no officer shall be allowed, without the previous sanction of Government, to present himself under this rule more than twice for examination by either Standard in the same language.

11. An officer whose own language is not Hindustani may at any time offer himself for examination in that language, and in the event of his passing will be entitled to a reward of Rs. 250, provided that no officer shall be allowed, without the previous sanction of Government, to present himself more than twice for the examination.

(Government Resolutions, Revenue Department, Nos. 6548, dated 6th July 1909, 7083, dated 20th July 1911, 8907, dated 27th September 1912, 577, dated 21st January 1913, and 5081, dated 1st June 1914, and Government Orders, Nos. 7746, dated 19th July 1915, 2415, dated 1st March 1916, 5357, dated 25th May 1916, 10079, dated 20th August 1917, 11207, dated 25th October 1919, 12523, dated 20th November 1919, and 801 dated 8th March 1920.)

12. Officers who appear for the examinations in Marathi will be required to read manuscripts written in Modi, but they may write the translation from English in Balbodh.

(Government Order, Revenue Department, No. 1536, dated 14th February 1918.)

13. It is undesirable, as a general rule, that Assistant Conservators who have not passed the prescribed Departmental Examination in the vernacular languages of their district, in Forest Law, Departmental Rules, etc., should be placed in charge of a Forest Division.

(Government Resolution, Revenue Department, No. 1475, dated 23rd February 1886.)

14. The course of training for the probationary Assistant Conservators should be as follows :—

(i) During his first year of service in India, the young Forest Officer should be considered to be still under training, and during this period he should not usually be utilized for the ordinary purposes of forest administration.

(ii) The training should be under a selected officer or officers.

(iii) The training should include both active work in a division and a period of work at head quarters of the Circle for acquainting himself with the systems of forest and revenue laws and with the details of office work and accounts.

(iv) Some arrangements should be made for officers under training to tour in their own province, and possibly for visits to selected forests in other provinces.

(Government Resolutions No. 5720, dated 14th June 1911, and No. 2996, dated 26th March 1912, Revenue Department.)

15. A thorough knowledge of the local vernacular on the part of every district officer is essential. An officer, who cannot speak freely in their own language to the people with whom he has dealings, must necessarily be largely in the hands of his subordinates. All senior officers will, as occasion requires, impress on the junior officers under their orders the necessity, for the proper performance of their duties, of being able to converse freely in the vernacular. The confidential reports annually submitted on gazetted officers should in future contain information as to the ability of such officers to speak the vernaculars of the districts in which they are serving. This information is not required in the case of native officers serving in districts of which the vernacular is their mother tongue.

(Government Resolution No. 2962, dated 9th May 1912, General Department.)

16. The Departmental Examination of Forest Officers in Sind will be held in that province.

(Government Resolution, Revenue Department, No. 2114, dated 23rd April 1876.)

17. The Deputy Conservator of Forests in Sind Circle is authorized to set to the candidates in that province questions in those subjects for the examination of Forest Officers which comprise the Departmental rules, Accounts and Standing Orders, relating to forests and office business.

Departmental examination papers in Sind to be set by the Deputy Conservator in charge.

(Government Resolution No. 6450, dated 30th August 1883.)

18. The rules for the examinations of Forest Officers in the Presidency should be enforced in the case of temporary as well as permanent promotions, and no temporary promotion should be granted until an officer has passed his examination.

The above rules hold good for both temporary and permanent promotions.

(Government Resolution No. 7086, dated 20th September 1889.)

19. When the increments of a gazetted forest officer are stopped under rule 7, they should be withheld only until the officer passes the necessary examination, or the necessity of his passing it terminates in accordance with the provisions of the rules. The increments earned by him in his subsequent career should not also be deferred by a period equal to the delay which occurs beyond the period prescribed for passing the examination.

(Government Resolution, Revenue Department, No. 4322, dated 4th May 1912.)

20. For rules for the encouragement of the study of oriental languages see Notification No. 80, dated the 6th June 1914, of the Government of India, Department of Education (Examinations), republished at pages 1362—1387 of Part I of the *Bombay Government Gazette*, dated 18th June 1914, as subsequently amended. These rules have also been separately printed and issued in book form.

B.—EXECUTIVE AND PROTECTIVE SERVICE.

For rules for the training of Rangers, Foresters and guards see Appendices II-B, C and D.

C.—CLERICAL SERVICE.

Rules for the Departmental Examination of the Clerical Establishment of the Forest Department, Bombay, including Sind.

(Government Resolution, Revenue Department, No. 4582, dated 22nd April 1918.)

1. The examination will be held annually on the second Wednesday in September in the office of the Conservator of each Circle by a committee consisting of the Conservator as President and two Divisional Forest Officers as members.

2. Applications for admission to the examination must be forwarded to the President of the committee on or before the 1st August in each year.

3. The subjects of the examination will be as follows :—

(1) Accounts and Procedure :—

	Marks.
(a) Bombay Forest Manual (until it is sanctioned Forest Department Code, 6th Edition)	100
(b) Standing Orders of the Forest Department, Bombay Presidency	50
(c) Civil Service Regulations, Parts I to IV and VIII to XI	50
(d) Civil Account Code, Chapters I to V, Article 95 of Chapter VI, and Chapters VII, XXIII and XXIII-A	50

(2) Forest Law :—

Forest Act and Rules thereunder	100
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No. 173

Pages 364 to 366 Appendix XIV-C.—For the whole of appendix XIV-C substitute the following :—

C—Clerical Service

Rules for the Departmental Examination of the Clerical Establishment of the Forest Department, Bombay Presidency, including Sind.

1. The Examination will be held annually in September at the headquarters of each Circle.

2. Applications for admission to the Examination must be forwarded to the Conservator so as to reach him by the 1st of August in each year. The Conservator should supply the Chief Conservator by the 15th August with a list of the clerks permitted to appear at the ensuing examination.

3. The subjects of the examination will be as follows :—

I. Accounts and Procedure—

	Marks:
(a) The Bombay Forest Manual, Volume I ..	.. 100
(b) The Bombay Forest Manual, Volume II	.. 50.

	Marks
(c) Civil Service Regulations, Parts IV and X; Fundamental Rules 1 to 93 and 103 to 108; supplementary Rules under Fundamental Rules 9 (2), 9 (6) (b), 9 (21) (a) (iii), 10, 20, 44, 47, 49, 52 to 55 (subsidiary rules under Chapter VIII), 56 and 57 (subsidiary rules under Chapter IX), 66, 68, 71, 74 (a), 44 and 93, 101 (b), 103 (a), 103 (b), 104 (b) and 106 and definitions of terms in supplementary rules ..	50
(d) Civil Account Code, Volume I, 8th edition, Articles 1 to 80, 86 to 92, 94 to 96, 98-II, 100, 110, 111, 113, 114, 116, 154 to 163, 167 to 169, 185 to 194, 195 (b) (i) (1), 198, 201, 203, 204, 206 to 208, 227 to 229 and 232 to 235, and Appendices 2, 5 (Rules 12 to 15 and 21 only) and 6 ..	50
II. Forest Law—	
The Indian Forest Act, 1878 (VII of 1878), and Rules thereunder	100
III. Official Correspondence—	
(a) Method of conducting official correspondence in English and vernacular and of keeping the records ..	50
(b) Precis writing	50
IV. Optional Typewriting	50
4. The question papers will be set in the following order:—	
First paper in subject I (a);	
Second paper in subjects I (b), (c) and (d);	
Third paper in subject II;	
Fourth paper in subjects III (a) and (b).	
Candidates will be expected to type a letter consisting of 300 words in ten minutes.	
5. No books will be allowed to be used in the Examination in the subjects I (a) and II, but the use of books will be allowed for the Examination in the subjects I (b), (c) and (d).	
6. A candidate who obtains a minimum of 40 per cent. of the marks in each compulsory subject and also a minimum of 50 per cent. of the aggregate marks for such subjects will be considered to have passed the examination. A candidate who obtains a minimum of 75 per cent. of the aggregate marks for such subjects will be considered to have passed with credit.	
<i>Instructions for conducting the Examination</i>	
7. The question papers for the Examination, which will be the same at all centres, will be prepared by the Chief Conservator.	
8. The number of questions in each of the papers will be limited to 8, and the time for answering them to 2½ hours.	

9. The Manager, Government Central Press, or the Manager, Yeravda Prison Press, shall print the question papers confidentially and transmit them in sealed registered covers with confidential marks on each to distinguish them, so as to reach the Conservators three days before the date of the Examination.

10. The examination will commence daily at 11 a.m. (Standard Time).

11. Two question papers will be set each day.

12. Only one question paper will be opened at a time.

13. The answer papers will be sent for examination in sealed registered covers to the Chief Conservator, who will publish in the *Bombay Government Gazette* a list of clerks who pass the Examination, arranging the names in order of merit.

(G.N., R.D., No. 3283/24 dated 25-5-1925.)

	Marks.
(3) Official correspondence—	
(a) Method of conducting official correspondence in vernacular and English and of keeping the records	50
(b) Precis of a Forest case	50
(4) Optional Typewriting	50
4. The question papers will be set in the following order :—	
First paper on subject 1 (a) ;	
Second paper on subjects 1 (b), (c) and (d) ;	
Third paper on subject 2 ;	
Fourth paper on subjects 3 (a) and (b).	
Candidates will be expected to type a letter consisting of 300 words in ten minutes.	

5. No books will be allowed to be used in the examination in the subjects 1 (a) and 2, but the use of books will be allowed for the examination in the subjects 1 (b), (c) and (d).

6. A candidate who obtains a minimum of 40 per cent. of the marks in each compulsory subject and also a minimum of 50 per cent. of the aggregate marks for such subjects will be considered to have passed this examination. A candidate who obtains a minimum of 75 per cent. of the aggregate marks for such subjects will be considered to have passed with credit.

*Instructions for conducting the Departmental Examination of
the Clerical Establishment of the Forest Department,
Bombay Presidency, including Sind.*

1. The question papers for the examination, which will be same at all centres, will be prepared by the Chief Conservator who will draw up the programme of the examination also.

2. The number of questions in each of the papers will be limited to eight, and the time for answering each paper to two hours.

3. The Manager, Government Central Press, will transmit the question papers in sealed registered covers to the Conservators fixing confidential marks on the covers to distinguish them.

4. An answer paper will be furnished to the Conservators along with the questions sent to them for the examination.

5. The examination will commence daily at 11 a.m. (standard time).
6. Two question papers will be set each day.
7. Only one question paper will be opened at a time.
8. The Chief Conservator will publish in the *Government Gazette* a list of clerks who pass the examination. The names will be arranged in order of merit.

APPENDIX XV:

[Article 36 of Manual.]

*Study of Forestry in Europe by Officers on furlough.**

Circular No. 4-F.

EXTRACT FROM THE PROCEEDINGS OF THE GOVERNMENT OF INDIA
IN THE REVENUE AND AGRICULTURAL DEPARTMENT (FORESTS),
DATED CALCUTTA, THE 13TH FEBRUARY 1892.

READ—

Circular Resolution No. 20-F., dated 2nd September 1887, specifying the conditions under which Forest officers on leave in Europe may study Forestry.

RESOLUTION.—In view of the importance of maintaining in the Forest Departments of India a continuous knowledge of the Forest systems of Europe, and for the purpose of encouraging the study by their officers of Continental Forestry, the Government of India have, with the concurrence of Her Majesty's Secretary of State, decided that the privileges set forth in the rules appended to this Resolution may be granted, with their previous approval in each case, to selected officers of the Forest Department when on furlough.

2. The improvement of State forests in India has depended, and will for some time continue to depend, in no small measure on the adaptation to them of scientific principles borrowed from France and Germany. Under existing arrangements, candidates selected for the Indian Forest Service undergo a preliminary course of practical instruction, for a few weeks, in the forests of either France or Germany; but progress in Forestry is on the Continent so rapid that the knowledge which they acquire during their comparatively short tours, and at a time when their practical acquaintance with the subject is only commencing, is found to be insufficient for the needs of Forest Administration in India. It has therefore been determined to give facilities to officers who have proved, by the merit of their work in India, that they are capable of assimilating and turning to account useful knowledge to study Forestry on the Continent when absent from India on furlough. Such officers, if carefully selected, would, it is confidently anticipated by the Government of India, be enabled, both by their special capacity and their practical experience of what is required in India, to bring back with them and introduce into Indian Forest Administration the most important improvements of the Continental systems which may be applicable to this country, more especially in connection with the preparation and control of

*See also the Government of India, Finance Department, Resolution No. 5246-F, dated 18th October 1909.

Working-plans, in which exceptionally technical branch of Forestry the greatest advance has recently been made in the Forest Departments of the Continent.

*Rules * under which selected officers of the Forest Department in India may be authorised to study during furlough, at the public expense, forest operations on the Continent of Europe.*

I. A Forest officer desirous of obtaining permission to study Forestry on the Continent, under these rules, must submit an application, through the Conservator under whom he is serving, to the Local Government.

II. The Local Government will forward the application to the Inspector-General of Forests, with the remarks of the Conservator and its own recommendations in the case.

III. The Inspector-General of Forests will submit the application to the Government of India for orders.

IV. The Government of India will require to be satisfied that the officer applying is likely to profit by the additional experience which he will gain by Continental study, and that he possesses a sufficient knowledge of the language of the country which it is proposed that he should visit.

V. The application must reach the Government of India not less than four months before the date on which it is proposed to commence a Continental tour.

VI. If the application is sanctioned, the officer should place himself in communication with the Inspector-General of Forests, under whose instructions the plan of study proposed will be arranged.

VII. If an officer should be deputed direct from India to the Continental forests, he will receive his orders from the Government in India; but if he should proceed to England, it is advisable that he should report himself to the Revenue Secretary at the India Office, and it will rest with the Secretary of State to decide what localities are to be visited.

VIII. The total period to be spent on deputation will not, as a rule, exceed six months; and an officer will not be allowed, save in very exceptional circumstances, to proceed to the Continent under these rules more than once. At the end of the period of deputation the officer selected will submit to the India Office a diary showing how this time has been spent, and a report which should indicate fully the nature of the operations studied, and which should also

*As appended to Circular No. 2-F., dated 18th January 1894.

include suggestions as to the application of such operations to India. The Secretary of State will decide whether the diary and the report show that the time of the officer has been properly employed, and will determine accordingly for what period the daily allowance admissible under Rule IX may reasonably be granted.

IX. Each officer will be paid, through the India Office, the cost of a first class return ticket or two single tickets in cases where a return ticket available for the period of deputation is not procurable between London and the place to which he may be initially deputed; or, if he should proceed to the forests without first coming to England, he will be paid his railway fare from the port of debarkation to the place to which he may be initially deputed and his fare from the latter place to London, provided that the aggregate amount does not exceed the sum to which he would have been entitled if he had proceeded from London. He will also, subject to the preceding rule, be granted a daily allowance of ten shillings during the period of his deputation. Travelling allowance bills in full detail must be submitted to the Revenue Secretary at the India Office.

Cases where the programme of study involves long journeys from place to place and travelling expenses considerably in excess of the sanctioned daily allowance, will be specially considered by the Secretary of State in Council.

X. The reports, notes, and drawings submitted by an officer may not, without the previous permission of the Government of India, be communicated to any professional journal or institution; and the Government of India will be at liberty to print, publish, or circulate them should they think fit to do so.

SUB-APPENDIX A.

Revenue and Agriculture Department Circular No. 4-F.—69-3, dated Simla, the 20th April 1903.

As it appears from applications which have been received under the rules for the encouragement of the study of Continental Forestry by Forest officers, that the objects with and conditions under which facilities for this purpose are granted are not clearly understood, I am directed to explain the principles on which such applications are dealt with.

2. A reference to the Resolution of 13th February 1892, and the rules which accompanied it, will show that the object in view was, not the general improvement of a Forest officer's knowledge of forestry, but that he should "bring back with him, and introduce into Indian forest administration the most important improvements of the Continental systems which may be applicable to this country."

The intention was that the concession in question should be extended only to specially selected officers, that a specific problem should be chosen for inquiry in each case and that a definite plan of study should be laid down by the Inspector-General of Forests before the officer left India. It is probably true that no Forest officer of intelligence could visit any of the Continental centres of forestry without bringing away something that would be of use to him. But it was not, and is not, the intention of the Government of India that desultory touring of this nature should be performed at the public expense.

3. I am to request that Local Governments will give due weight to these considerations when applications under the rules are made to them in future for transmission to the Inspector-General of Forests.

No. 21.

Page 370, Appendix XV.—Add the following note at the end of the appendix :—

"NOTE.—For rules for the grant of study leave see appendix 32 to the Civil Service Regulations, as revised by the Resolution of the Government of India, Finance Department, No. 1306-C.S.R., dated 23rd July 1920—*vide* Order of the Bombay Government, F. D., No. 540 of 1st September 1920."

APPENDIX XVI.

[Articles 50 and 53 of Manual.]

*Memorandum of directions for filling up the Felling Register.**(Forms Nos. 5 and 5-A.)*

(One of these is stitched in with each Felling Register.)

1. Columns 1 to 5 should be filled up at the time of girdling or marking the trees for felling.

The Kamgari Guard should fill in below the serial number of each tree in column 1 the date on which he first sees that it has been felled.

2. Column 6 should contain the serial numbers of the logs and poles. Logs and poles should have a different set of serial numbers; and in order to distinguish between them the word (pole) should be written after the serial number of each pole. Below each serial number should be written the date on which it was numbered and measured by the Kamgari Guard. Each tree should have a separate set of serial numbers for its logs and poles instead of each compartment.

3. In column 10 there will be two dates for each log or pole. The upper date will be the date of removal from the stump to the forest depôt, and the lower date the date of removal from the forest depôt to the sale depôt. When logs and poles are removed direct from the stump to the sale depôt the two dates will be the same, but both should be written.

4. In column 11 should be written the serial number of each log or pole in the sale depôt register, and below the serial number should be written the date of its entry in the sale depôt register. In columns 12, 13 and 14 should be written the length, $\frac{1}{2}$ girth and c.ft. of each log or pole as entered in the sale depôt register. These details are to be taken by the Kamgari Guard from the sale depôt register (Form No. 7) when he pays his monthly visit to the sale depôt on the last day of each month.

5. In columns 15 and 16 should be written the number of sleeper pieces of each kind prepared, and below this number should be written the date on which the pieces were stamped by the Kamgari Guard. Only sleeper pieces which are likely to yield sleepers are to be stamped and entered in these columns; rejected pieces are to be entered in the Remarks column 18.

6. In column 17 should be written the date of removal of the sleeper pieces from the stump to the Sawing depôt. "Sawing Depôt" means the place where the pieces are sawn into sleepers. Sometimes

the sawing depôts are in the compartment itself, and sometimes at a place outside the compartment. Sometimes all the sleeper pieces are not removed from the stump to the depôt at once. In such cases the different dates of removal should be shown as follows :—

1-6' and 2-7'	2-6' and 1-7'
29-11-1910	13-12-1910

7. In column 18 should be written such remarks as "The whole tree is hollow", "One sleeper piece rejected being hollow and one being too small", etc.

8. The felling Register not being handy, "Tippan" (note) book should be kept for use in the forest in the manner shown below and the register written from the same.

(1) The Tippan book should be of quarter sheet size and should show work actually done from day to day in a compartment. The first 5 to 10 pages or so of it (according to the number of trees to be dealt with) should be assigned only to particulars of trees felled thus—

Kind.	Serial No. of Register.	Date of felling.
Teak ..	4	5th August 1915
" ..	8	5th August 1915
" ..	15	6th August 1915
Matti ..	4	7th August 1915

and so on.

The rest of the book should contain the columns 1, 2, 6 to 10 and 15 to 18 of the felling Register.

(2) As soon as a tree has been felled, it should be entered in the first part. Even though it be felled and converted on the same day it should be first accounted for in that part. Then, as soon as a felled tree is converted, its details should be entered in the second part and the entry of the same in the first part scored out. The two separate accounts are necessary as the trees felled are often not converted for days, months or even years. The "Tippan" book will then

(a) show the actual state of work in the compartment at a glance;

(b) facilitate the writing up of the felling register daily as well as the preparation of the monthly progress reports. All that is required for the latter will be to total the entries for the month which are already in one place. This will not necessitate the making of a "Khatawan" from the register by picking out the items for the month, from hundreds and thousands of entries, which takes far too much time and often unnecessarily.

(c) facilitate check by Inspecting Officers to see if a tree found felled on the ground is down in the first part of the "tippan" book and whether the particulars of a tree found felled and converted on the ground have been entered in the second part.

9. There is a separate form (No. 5-A) of register showing the preparation of sleepers. This is to be filled in each month from information collected during the month. The figures for columns 2 and 3 can be obtained from column 17 of form No. 5, by adding up the sleeper pieces removed from the stumps to the sawing depôts during the past month. The figures for columns 4 and 5 are to be obtained as follows:—

Find out the grand total of pieces removed up-to-date to the sawing depôt (columns 2 and 3); count the total of pieces remaining in the depôt; the difference between the totals will give the number of pieces sawn up up-to-date. From previous months' entries you know how many pieces were sawn up up to the beginning of the month; thus you can at once see how many have been sawn during the current month.

The figures for columns 6 and 7 can be found as follows:—

The Kamgari Guard should examine the sleeper work frequently, and should stamp all nearly prepared sleepers with his axe. Only quite useless sleepers, which the contractor will not think it worth his while to cart to the depôt, need not be stamped. The Guard should note each day in his diary how many new sleepers he has stamped and how many he has rejected. From this information he can fill in the totals in columns 6 and 7 at the end of the month; the totals should show stamped sleepers only, the total number of rejected sleepers should be shown in the remarks column (No. 10). The totals for columns 8 and 9 can be found out each month from the chits or passes issued to the contractor who removes the sleepers to the inspection depôt; the totals should be checked by counting the sleepers left at the sawing depôt at the end of each month.

Preparation of monthly progress Reports.

10. From the "tippan" book, the monthly progress report of logs and poles should be prepared in form No. 6 and submitted punctually on the 21st of each month to the Divisional Forest Officer direct. All jungle-wood trees will be included together in the progress report and not shown separately by species. Columns 5, 6, 11 and 12 of this form are to be filled up by going through the "tippan" book and adding up the total of trees felled, logs prepared, etc., since the date of submission of the last progress report.

11. From the "tippan" book also the particulars against serial Nos. 1, 2, 7 and 8 in columns 5, 6, 11 and 12 of the progress report of sleeper operation (form No. 6a) can be filled up in the same way. Particulars against serial Nos. 3 to 6 and 9 to 12 in this report are to be filled up from the register (form No. 5a) in the same manner.

APPENDIX XVII.

[Article 66 (i) of Manual.]

Live-stock and their Registers.

1. A Register of work done daily by animals should be kept in the following form :—

Animals on hand.		Date to date.	Place to place.	No. of carts moved.	No. of miles.	Description of work.	Value of work on account of		Remarks and initials of the D. F. O.
No.	Kind.						Private purpose.	Government purpose.	
1	2	3	4	5	6	7	8	9	10

In column 8, the hire of carts used for private work by Officers and in column 9, the value of work done for Government at the contract rates usually paid should be invariably shown. It will then be possible to see at once what the carts and animals may be earning. The grand total of columns 8 and 9 at the end of the year should give the total receipts during that year. In these columns sub-columns should be opened showing quantity, rate and amount.

2. A Register of the expenditure on upkeep of animals should be kept in the following form :—

Description of article.	Balance on 1st July 191 .		Received.			Used.				Balance on 30th June 191 .		Remarks and initials of D. F. O.
	No. or quantity.	Value.	Month.	No. or quantity.	Value.	Month.	No. or quantity.	Value.	Purpose.	No. or quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12	13

For each kind of article such as grass, kulti, etc., a separate page should be assigned and the monthly transactions entered in it. Also a page should be assigned for the cost of establishment (drivers and mukadams) and the monthly cost entered in columns 7 and 9. The grand total of column 9 at the end of the year should give the total expenditure incurred during that year.

Live Stock.

3. It should be seen that the above instructions are strictly carried out by the subordinates. The annual Divisional Return should be in the form prescribed by Government Resolution No. 4441, dated 26th June 1899, with the addition of a column (*vide* 10) as shown below :—

Description of Live Stock.	On hand on 1st July 191 .		Purchased or received during the year.		Total of columns 2 to 5.		Work on which employed.
	No.	Value allowing for depreciation.	No.	Value.	No.	Value.	
Date of purchase.	2	3	4	5	6	7	8

Cost of upkeep during the year.	Value of work done during the year.	Disposals, transfers, casualties, etc., during the year.		On hand on 30th June 191 .		Remarks.
		No.	Value.	No.	Value.	
9	10	11	12	13	14	15

The total income and expenditure from the Range Registers given above will be brought on to columns 9 and 10 of the above return. These will give the profit or loss during the year in one place.

APPENDIX XVIII.

[Article 68 of Manual.]

*Classification of Forest Revenue and Expenditure.***Revenue.****R. I. *Timber and other produce removed from the forests by Government Agency.*****R. I. a. *Timber.***

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. a. and A. VIII. g.

Example.

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (see R. V. a).

R. I. b. *Firewood and Charcoal.*

Revenue on all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. b. and A. VIII. g.

Example.

Payments under contract agreements for lost, missing or burnt firewood and charcoal (see R. V. a).

R. I. c. *Bamboos.*

Revenue on all bamboos cut or collected or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to A. I. c.

Example.

Payments under contract agreements for lost, missing or burnt bamboos (see R. V. a).

R. I. d. *Sandalwood.*

All revenue from sandalwood.

R. I. e. *Grass and other minor produce.*

Revenue on all produce other than timber, firewood, charcoal or bamboos, cut or collected in or removed from the forests by Government agency, or purchased by Government, and the expenses

of cutting, collecting removing or purchasing which are charged to A. I. e.

Examples.

Payments under contract agreements for lost, missing or burnt grass or other minor produce (see R. V. a).

Sale-proceeds of silk cocoons.

„ of resin and products thereof.

„ of hay, etc., etc.

R. II. *Timber and other produce removed from the forest by consumers or purchasers.*

R. II. a. *Timber.*

Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of royalty trees.

Payments for the valuation of timber on land applied for cultivation.

R. II. b. *Firewood and Charcoal.*

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of firewood and brushwood sold to contractors from the plains *rakhs*.

Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted or leased for cultivation.

R. II. c. *Bamboos.*

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to A. II. (see that head).]

R. II. *d. Grazing and Fodder grass.*

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of grazing leases, and of grazing and grass cutting permits.

Share of *tirni* revenue credited in District Accounts.

R. II. *e. Other minor produce.*

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A. II. (see that head).]

Examples.

Sale-proceeds of cardamom leases, reed, Karvi, thorns, rosha grass, Apta and Temburni leaves.

„ of skins, horns and manure.

R. II. *f. Other items.*

All items which cannot be classified under one or other of the above sub-heads or under commutation-fees.

Example.

Forest stamps.

R. II. *g. Commutation-fees.*

Receipts under the commutation system, by which several kinds of produce may be removed from the forests on payment of a lump sum will, where this system is in force, be entered under this sub-head.

R. III. *Drift and waif wood, and confiscated forest produce.*

Revenue on all drift and waif timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. *Revenue from forests not managed by Government.*

R. IV. *a. Duty on foreign timber and other forest produce.*

R. IV. *b. Revenue from shared and private forests.*

Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Examples.

Seigniorage on trees felled in the *guzaras* of Hazara.
Share of revenue from the *jagir* forests of Kangra.

*R. V. Miscellaneous.**R. V. a. Fines and forfeitures.*

Fines.—Realization by fines inflicted under a Magistrate's order when credited to Forest Revenue.

Forfeitures.—Of deposits for non-fulfilment of agreement.

By securities for non-fulfilment of agreement.

All payments for non-fulfilment of agreement other than those mentioned under *R. I. a. b. c. e.*

R. V. b. Refunds.

Refunds by the payees of sums previously disbursed by the Department.

R. V. c. Other sources.

All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forest officers. All such sums should be classified as revenue of the forest damaged, since such receipt is not a fine but the recovery of the cost of specific damage done and should be treated accordingly.

Examples.

Rent of land under temporary cultivation.

„ of wells, water-courses, water-mills, depôts, shops.

„ of houses occupied by Forest officers.

Fees on registration of property marks.

„ on rafting timber.

„ on duplicate permits.

Pass and removal permit fees.

Sale proceeds of fishing contracts or leases.

„ of licenses to catch hawks.

„ of hunting and shooting permits.

„ of condemned tents, furniture and other stores ;
also of condemned live-stock, tools and plant.

„ of confiscated implements and other articles which
are not "forest produce" (see *R. III*).

Cost of delivering timber at railway stations when separately charged.

Price of stores lost and paid for by workmen, contractors or establishment.

Sale of boiler ashes.

A.—Expenditure.

CONSERVANCY AND WORKS.

A. I. *Timber and other produce removed from the forests by Government Agency.*

A. I. a. *Timber.*

All charges for work connected with the cutting or collecting of timber in and removal of timber from the forests by Government agency.

Examples.

Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasting or otherwise clearing river-beds for the extraction of timber.

Commission to Coolie-chowdries in connection with any such work.

Making and repair of boats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair of temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depôts.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally timber (see A. I. b. and A. VIII. g.).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. b. and A. VIII. g.).

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connection with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works.

Carriage of tools, stores and plant used on timber works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

Watching timber supposed to be stolen.

A. I. b. Firewood and Charcoal.

All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

Examples.

As under A. I. a; but for fuel and charcoal instead of for timber.

Weighment of fuel and charcoal, also cost of bags, baskets, etc., for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally firewood and charcoal (see A. I. a. and A. VIII. g).

Cutting out of burnt trees and shrubs or brushwood, where the operation is a profitable one and yields principally firewood and charcoal (see A. I. a and A. VIII. g).

A. I. c. Bamboos.

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

Examples.

As under A. I. a; but for bamboos instead of for timber.

A. I. d. Sandalwood.

All charges for sandalwood.

A. I. e. Grass and other minor produce.

All charges for work connected with the collection in or removal from the forests by Government agency of grass and of produce other than timber, firewood, charcoal and bamboos.

Examples.

As under A. I. a; but for grass and minor produce instead of timber.

Collection of myrabolams.

„ of stag's horns.

Weighment of minor produce.

Rearing of lac.

„ of silkworms and sale of cocoons.

Extraction of resin and preparation of products therefrom.

Watching produce supposed to be stolen.

A. II. *Timber and other produce removed from the forests by consumers or purchasers.*

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers.

All charges incurred in connection with produce given free or under privileges or to right-holders.

Examples.

Marking trees or other produce for removal.

Marking out areas from which produce may be removed.

Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the preserves.

Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges or other works, when used solely or mainly for the removal of produce by purchasers.

Grazing lease of canal bank at Changa Manga.

Commission paid for collecting revenue classified under R. II.

Payment of fees to lambarbars and others for collecting grazing dues.

Payment of Tahsil establishments entertained for keeping account of grazing dues collected.

Cost of lamp-oil at Revenue *chaukis*.

Payment for assistance by seizing and impounding cattle.

A. III. *Drift and waif timber and confiscated forest produce.*

Charges in connection with drift and waif timber, including amounts paid for salving, collecting, moving, storing and disposing of such timber.

Charges in connection with confiscated forest produce of all kinds.

Examples.

Pay and travelling allowance of temporary establishment employed on drift timber works.

Repairs of tools, stores and plant used on such works.

Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one Division to another (see A. VI. c).

Watching produce supposed to be stolen.

Carriage of confiscated produce.

A. IV. *Revenue from forests not managed by Government.*

A. IV. a. *Duty on foreign timber and other forest produce.*

Examples.

Payment to Maharaja of Sirmur for share of Jamna river dues.

Pay of temporary establishments engaged in the protection of collecting of foreign timber.

A. IV. b. *Revenue from shared and private forests.*

Charges relating to Revenue sub-head IV. (b) in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or has certain other rights.

Example.

Expenses, if any, in connection with the realization of seigniorage on trees felled in the *guzaras* of Hazara, or of share of revenue from the *jagir* forests of Kangra.

A. V. *Rent of leased forests and payments to shareholders in forests managed by Government.*

Examples.

Payments for Bashahr leased forests and Banda shared forests.

Seigniorage on trees felled in Government forests in Hazara.

Share of revenue of certain *belas* on the Chenab, payable to Diwan Thakur Das.

Payments, under Settlement Orders, of share of gross income from the Kangra forests.

A. VI. *Live-stock, stores, tools and plant.*

A. VI. a. *Purchase of cattle.*

Examples.

Purchase of elephants, buffaloes, bullocks, mules and well-cattle.

A. VI. b. *Feed and keep of cattle.*

Examples.

Feed and keep of elephants, buffaloes, bullocks, mules and well-cattle.

Medicines and veterinary charges.

Pay of establishment in charge of live-stock.

Rent of ground for stabling elephants and other animals.

Ferry-hire for elephants and elephant gear.

A. VI. c. *Purchase of stores, tools and plant.*

Purchase (but not repair) of tools, stores and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt or on transfer from one Division to another to be debited to A. IX. c., other charges for carriage to be debited to works—see instructions under other heads.]

Purchase of petty stores such as paint, ironmongery, etc., should be charged to the work concerned.

Examples.

Carts, mining tools, crow-bars, spades, pickaxes, *phowrahs*, saws, files, saw-sets, badges, axes, hammers, marking hammers and other marking implements.

Surveying and mathematical instruments, measurers.

Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and *saleetas*.

Furniture for rest-houses.

Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing-machines.

A. VII. *Communications and buildings.*

A. VII. a. *Roads and bridges.*

Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides; i.e., of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. e).

Examples.

Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII. e, A. VIII. f and A. VIII. g).*

Pay and travelling allowance of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works.

*In many cases cleared lines serve as boundary lines, fire protection lines and export or inspection roads. The cost of clearing and maintaining such lines should be charged under A. VII. a., A. VIII. e. or A. VIII. f. according to circumstances, but the entire cost should be charged under one sub-head only.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

Purchase of or compensation for land taken up for permanent or semi-permanent roads or paths.

A. VII. b. *Buildings.*

Construction and repair of permanent and semi-permanent buildings, *i.e.*, of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII. e).

Examples.

Purchase of or compensation for building sites.

Purchase and carriage of materials.

Pay and travelling allowance of establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

A. VII. c. *Other works.*

Works other than those to be charged to A. VII. a. or A. VII. b.

Examples.

Clearing snow from buildings.

Closing and securing unoccupied buildings.

Construction and repair of wells, tanks and bunds or *anicuts*.

Laying out and keeping in order office or rest-house compounds and camping-grounds.

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

Purchase or rent of or compensation for land taken up for wells, tanks and camping-grounds.

A. VIII. *Organization, improvement and extension of forests.*

A. VIII. a. *Demarcation.*

All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of *outer* boundaries except where they are specially cleared for fire-protection.

No. 134.

Appendix XVIII, Page 386.—

For the last four lines on this page substitute the following :—

“ All charges connected with the demarcation of *legally notified* forest boundaries and the erection and repairs of boundary marks of the same. ”

Examples.

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on ~~an~~ ^{outer} boundary, ^{a legal}

Laying down and checking ^{outer} boundaries when not done as part of a survey. ^{Such (175)}

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on their first receipt or on transfer from one Division to another (see A. IX. c).

A. VIII. b. Cost of Settlements ; compensation for land and rights.

Compensation for expropriation of land and commutation of rights paid under the Forest Act, or otherwise than as provided under A. I. and A. VII.

Cost of Settlement operations.

Purchase of land for plantations and forest purposes.

A. VIII. c. Surveys.

All charges connected with surveys undertaken by the Survey of India Department and all charges connected with maps, whether originally prepared or copied but not *purchased* (see B.-III f.). All surveys made by local officers and surveys in connection with and subsidiary to other works such as demarcation, settlements, roads, buildings, exploitation, etc., will be charged to the sub-head concerned.

Examples.

Pay and travelling allowance of temporary establishment employed on Surveys.

Laying out and clearing of compartment lines for Surveys.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

All contingent charges incurred in connection with regularly constituted Survey parties.

A. VIII. d. Working-Plans.

All charges connected with Working-Plans.

Examples.

As under A. VIII. c ; but for Working-Plans instead of for Surveys.

A. VIII. e. *Sowing and planting.*

All charges in connection with nurseries, plantations and other works connected with artificial reproduction but not including the cost of fire-protection.

Examples.

Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction and repair of temporary roads, paths and bridges, construction and repair of temporary buildings, clearing nurseries or plantations, rooting up *kans* grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Collection of seed, purchase of seed, drying, preparing, storing and preserving of seed, seed-bags, import or export of seed.

Weeding, cleaning, pruning, climber-cutting and thinning in plantations, provided the thinning is not profitable (A. I. a., A. I. b.).

Purchase or making of perishable articles such as baskets, pots and *mashaks*.

Making (not purchase) of *khurpas* or other tools.

Cutting back of injured plants in nurseries or plantations.

Clearing and cutting of lines when done in connection with nurseries or plantations (see A. VII. a., A. VIII. f, and A. VIII. g).

Pay and travelling allowance of temporary establishment employed on nurseries or plantations.

Repair of tools, stores and plant used on these works.

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

A. VIII. f. *Protection from fire.*

Cost of all measures for protecting forests, including nurseries and plantations, from fire.

Examples.

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see A. VII. a., A. VIII. a, A. VIII. e, and A. VIII. g).

Sweeping up of dead leaves.

Laying out and keeping in order traveller's camping-grounds in fire-protected forests.

Appendix XVIII, Page 388.—

For the head A-VIII-e and the details under it substitute the following:—

“ A-VIII-e ”—*Reproduction.*

“ All charges in connection with concentrated regeneration of forests under working plans and with nurseries, plantations and afforestation but not including the cost of fire-protection.

Examples.

Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction and repair of temporary roads, paths and bridges, construction and repair of temporary buildings, clearing nurseries or plantations, rooting up grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Cutting or burning undergrowth, collecting or burning debris or breaking up soil to promote natural reproduction.

Filling blanks to aid reproduction.

Collection of seed, purchase of seed, preparing and storing and preserving seed, seed bags, import or export of seed.

Weeding, cleaning, pruning, climber cutting and thinning in *regeneration areas*, provided the thinning is not profitable [see A-I-a (Timber), A-I-b (Firewood and Charcoal)]. Purchase or making of perishable articles such as baskets, pots and mashaks.

Making (not purchase) of trowels or other tools. Cutting back of injured plants in *regeneration areas*. Clearing and cutting of lines when done in connection with *regeneration areas* [see A-VII-a (Roads and bridges), A-VIII-f (Fire-protection) and A-VIII-g (Other works)]. Pay and travelling allowance of temporary establishment employed on *regeneration areas*.

Repair of tools, stores and plants used on these works. Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one division to another [see A-IX-c (other charges)].

All expenditure on tending crops in areas under concentrated regeneration in Periodic Block I and in plantations not under a Working Plan will be debited to A-VIII-e.”

(G. R., R. D., No. 155-A. D., dated 2-7-1924.)

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one [see A-I-a (Timber), A-I-b (Firewood and Charcoal)].

• Destruction of injurious animals.”

(G. R., R. D., No. 155-A. D., dated 2-7-1924.)

Appendix XVIII, Page 389.—

For the head A-VIII-g and the details under it substitute the following:—

“A-VIII-g.”—*Other Works.*

“Works connected with demarcation, improvement and extension of forests, other than those ordered to be charged to A VIII-a (Demarcation), *b* (Cost of Settlements), *c* (Surveys), *d* (Working Plans), *e* (Reproduction), *f* (Fire-protection) but including expenditure on regeneration and tending of crops in areas managed under selection.

Examples.

Fencing except in connection with nurseries, plantation, cultural operations and areas under concentrated regeneration [*see* A-VIII-e (Reproduction)].

Cutting and clearing of interior lines where not required solely or principally as roads or paths [A-VIII-a (Demarcation)] or for plantations or other works connected with reproduction [A-VIII-e (reproduction)] or fire-protection [A-VIII-f (Fire protection)].

Cutting creepers.—Unremunerative thinnings in areas not allotted to the regeneration period.

Pruning.—Clearing or collecting of debris after fellings *except in connection with reproduction* [A-VIII-e (reproduction)].

Thinning and cutting out of inferior species when these operations are distinct from the main exploitation prescribed.

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one [*see* A-I-a (Timber), A-I-b (Firewood and Charcoal)].

Destruction of injurious animals.”

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

Repair of tools, stores and plant used in fire protection.

Carriage of tools, stores and plant used in fire-protection, otherwise than on first receipt or on transfer from one Division to another (see A. IX. c).

A. VIII. g. *Other works.*

Works connected with demarcation, improvement and extension of forests, other than those ordered to be charged to A. VIII. a, b, c, d, e, f.

Examples.

Fencing, except in connection with nurseries, or plantations (see A. VIII. e).

Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VII. a), or for plantations (A. VIII. e), or for fire-protection (A. VIII. f).

Cutting creepers.

Pruning.

Clearing or collecting debris after fellings.

Cutting or burning undergrowth, collecting or burning debris or breaking up the soil to promote natural reproduction.

Artificially filling blanks to aid natural reproduction.

Thinning and cutting out of inferior species when these operations are distinct from the main exploitations prescribed.

Cutting back of burnt trees, poles, saplings or coppice where the operation is not a profitable one (see A. I. a, A. I. b).

Destruction of injurious animals.

A. IX. a. *Law charges.*

All charges connected with legal business.

Examples.

Pleaders' fees.

Witnesses' expenses.

Printing charge-sheets.

Copying judgments.

Stamps.

All other costs connected with the institution or defence of cases in Court.

A. IX. *b. Grain compensation allowance.*

Example.

Grain compensation allowance to officers of all classes.

A. IX. *c. Other charges.*

All expenditure under "A Conservancy and Works" not chargeable under other heads or sub-heads.

Examples.

Repair of tools, stores and plant when not otherwise chargeable.

Repair of rest-house furniture.

Carriage of tools, stores and plant on first receipt or on transfer from one Division to another.

Cost of clothing (when allowed) for establishment.

Winter allowance.

Collection, preparation and carriage of museum and herbarium specimens and of produce for Forest Schools, Museums, Exhibitions, etc.

Rewards to establishment or other persons when duly authorised, except in connection with fires (A. VIII. *f*).

Charges in connection with chemical analyses and experiments.

Charges in connection with meteorological observations.

B.—Establishments.

B. I. *Salaries.*

B. I. *a. Conservators.*

Salary (including acting allowances) of Conservator.

B. I. *b. Superior officers.*

Salaries (including acting allowances) of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra-Deputy and Extra-Assistant Conservators and Probationers.

B. I. *c. Subordinate Forest and Dépôt Establishments.*

Salaries (including acting allowances) of permanent Forest and Dépôt Establishments, *i.e.*, of Rangers, Foresters, Guards, Dépôt Mohurrirs and Hospital Assistants.

B. I. *d. Office establishments.*

Salaries (including acting allowances) of permanent and temporary Office Establishment, *i.e.*, of Clerks, Moonshis, Peons, Tent-pitchers (if on permanent establishment).

No. 126.

Page 390—Appendix XVIII—Insert the following after the examples under the head A IXc :—

“A. X. Suspense.

(a) Work Advances.

Advances to contractors, suppliers and labourers in connection with the execution of works.”

(G.M., R.D., No. 1633—D.-24, dated 11-5-1926.)

[*Note.*—Addenda and Corrigenda Nos. 127 to 158 have been issued already.]

B. I. e. *Deputation and special allowances.*

Deputation and special allowances to officers of *all classes*.
Stipends to students sent to the Forest College, Dehra Dun.

Examples.

Allowances for holding charge of two divisions.

Local allowances.

Allowances to Civil Surgeons, or others.

Special allowances such as that of Assistant Superintendent of Hill States.

B. I. f. *Grain Compensation allowance.**Example.*

Grain Compensation allowance to officers of all classes.

B. II. *Travelling allowances.*B. II. a. *Conservators.*

Travelling allowances of Conservators.

B. II. b. *Superior officers.*

Travelling allowances of superior officers, *i.e.*, of Deputy and Assistant Conservators, Extra Deputy and Extra-Assistant Conservators and Probationers.

B. II. c. *Subordinate Forest and Depôt Establishments.*

Travelling allowances of permanent Forest and Depôt Establishments, *i.e.*, of Rangers, Foresters, Guards and Depôt Mohurrirs.

B. II. d. *Office Establishments.*

Travelling allowances of permanent and temporary Office Establishments, *i.e.*, of Clerks, Moonshis, Peons, etc.

B. II. e. *Forest School.*B. II. f. *Plague Allowance.*B. III. *Contingencies.*B. III. a. *Stationery.*

Charges for stationery of kinds not supplied by the Superintendent of Stationery, for whatever work the stationery may be required.

Examples.

Pens, ink and pencils for vernacular offices and *chaukis*.

Country paper, tape, etc.

Gum.

Thread.

Carriage of stationery for all purposes.

Bound books of country paper.

Note books.

B. III. b. Carriage of tents and records.

Examples.

Half-cost of carriage of Government tents other than those occupied by chaprasis and police guards.

Entire cost of carriage of tents occupied by chaprasis and police guards. Cost of carriage of office tent-furniture, such as tables and chairs.

Carriage of boxes containing office books and papers.

Pay of tent-pitchers or postal-runners on temporary establishment.

Carriage of dāk.

B. III. c. Rents, rates and taxes.

Rents, rates and taxes on account of office or other buildings used for Government purposes.

Examples.

Rent of offices, godowns and depôts when not hired temporarily and charged to works.

B. III. d. Pay of Police guards.

Pay of special Treasure-guards.

B. III. e. Official postage.

Official postage, including cost of State telegrams, registration and insurance of letters and parcels and payments on "bearing" letters and parcels. [But not carriage of parcels conveyed otherwise than by post (see B. III. f).]

B. III. f. Sundries.

All expenditure under "B. Establishments" not chargeable under other heads or sub-heads.

Examples.

Repair of tents and apparatus belonging thereto and of camp office furniture.

Repair of office furniture.

Repairs of stores, tools and plant for office use.

Carriage of parcels otherwise than by post and when not chargeable to other heads.

- Fuel for office use.
- Lighting office.
- Sweeping office.
- Dusters for office use.
- Making and pulling punkhas.
- Purchasing and watering *tattis*.
- Binding and preserving books and office records.
- Mounting maps.
- Bastas* for vernacular records.
- Purchase and carriage of books and maps.
- Printed forms.
- Permit books and forms for the removal of produce by consumers purchasers.
- Tin map-cases.
- Carriage of furniture to rest-houses.
- Carriage of money from or to treasuries.
- Repairs of arms and accoutrements.
- Rubber-stamps.
- Seals.
- Purchase of mats and chicks for office and rest-houses.
- Purchase of railway time-tables, postal guide, etc.
- Trestles for storing tents.
- Uniform for office chaprasis.
- Medicines.
- Commission on money orders.

APPENDIX XIX.

[Article 79 (IV) of Manual.]

Revised Estimates of Expenditure.

Circular No. 5 F., dated Calcutta, the 21st March 1895.

From—Denzil Ibbetson, Esq., I.C.S., Offg. Secretary to the Government of India, Department of Revenue and Agriculture ;

To—The Secretary to the Government of Madras.
 The Secretary to the Government of Bombay.
 The Secretary to the Government of Bengal.
 The Secretary to the Government of the North-Western Provinces and Oudh.
 The Secretary to the Government of the Punjab.
 The Chief Commissioner of the Central Provinces.
 The Chief Commissioner of Burma.
 The Chief Commissioner of Assam.
 The Chief Commissioner of Coorg.
 The Chief Commissioner of Ajmer.
 The Superintendent of Port Blair.
 The Agent to the Governor General in Baluchistan.
 The Resident at Hyderabad.

In August 1894, sections 123 and 127 of the Forest Department Code were amended, mainly in order to correct an erroneous impression that appeared to exist regarding the nature of the Revised Estimates of Forest expenditure and their connection with the Budget Estimates. It was evidently believed in some cases that to "provide" for increased expenditure in the Revised Estimates superseded the necessity of applying for an additional grant; and it was still more often thought that the submission of these revised estimates was the proper and only occasion for applying for an additional grant to cover expenditure which had not been provided for in the Budget Estimates. The orders thus revised have, however, not been uniformly observed by Local Governments and Administrations, or by the responsible officers of the Forest Department subordinate to them; while the Government of India have had frequent occasion to notice that confusion still exists as to the object which the Revised Estimates of expenditure are designed to serve, and as to the rules regarding applications for additional grants. I am, therefore, directed to communicate the following observations for guidance.

2. The Budget Estimates are passed and *sanctioned* before the commencement of the year to which they apply. They *provide* for expenditure within certain limits ; and Local Governments have power, subject to well-known rules, to regulate their expenditure within these limits. Outside these limits no expenditure of any sort whatever can properly be incurred, unless a special additional grant to cover it has been applied for and sanctioned by the Government of India.

3. The Revised Estimates (not Revised Budget Estimates, as they are often improperly called) make no *provision* for any expenditure whatever ; they are *accepted*, not sanctioned, by the Government of India ; and no entry in them carries with it any authority for expenditure of any kind. They do not even provide for, or authorise, the expenditure of charges already entered in the Budget Estimates ; for these latter alone possess authority. The Revised Estimates are not Budgets or appropriations of money, nor do they supersede the Budget Estimates as the basis for the regulation of expenditure. They are estimates pure and simple, prepared for information, in order to indicate to Government how far the expenditure already sanctioned (in the Budget Estimates and in subsequent additional grants, if any) will be worked up to. If the figures for expenditure in the Revised Estimates exceed the total of the Budget Estimates, and of special grants already made or applied for, they clearly must be wrong, and will be corrected accordingly by the Government of India ; for no expenditure can be incurred that has not been sanctioned, and, if it had become apparent, before the preparation of the Revised Estimates, that expenditure in excess of existing sanction would be necessary, additional sanction would, under standing rules, have been applied for at once.

4. The rule is that sanction to all expenditure in excess of Budget provision must be applied for *as soon as it becomes apparent that such expenditure will be necessary*. When, however, the excess expenditure under individual heads is small, it may happen that the general review of the year's requirements which is made for the purposes of the Revised Estimates discloses for the first time the necessity for such expenditure. When that is the case, the application for an additional grant must be made at once, separately, and in a complete form, so that it may be disposed of quite apart from the Revised Estimates. It has, indeed, no connection with those estimates ; for the making of the application is a condition precedent to the inclusion of the sum applied for in the estimates : in short, the estimates depend on the grant, not the grant upon the estimates.

5. As soon, then, as it appears that expenditure in excess of Budget sanction will be necessary, an application for an additional grant should be made at once. It must be shown—

(1) that the expenditure is necessary and unavoidable, or at least in the highest degree advisable;

(2) that it could not have been foreseen when the Budget Estimates were prepared; or, if it could have been, it must be explained why the necessary provision was not made;

(3) that it cannot be met by re-appropriation within the Budget Grant for forest expenditure;

(4) that it cannot be met by re-appropriation from the Budget Grants under other major heads of expenditure which are controlled by the Local Government.

6. In an organization such as the Forest Department, extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up for certain forest produce, it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail; mere general references to a probable increase in the receipts are insufficient.

7. I am to request that the officers concerned may be enjoined to carefully observe these instructions.

Nos. 356 to 358 F.

Copy forwarded, for information and guidance, to the Inspector General of Forests; and, for information, to the Finance Department and the Comptroller and Auditor General.

By order,

E. D. MACLAGAN,

Under Secretary to the Government of India.

APPENDIX XX.

[Article 113 of Manual.]

Securities to be taken from Forest Subordinates.

Rules approved in Government Resolution, Revenue Department,
No. 3767, dated 18th May 1895.

1. In accordance with the provisions of section 2 of Act XII of 1850, the following rules have, with the approval of His Excellency the Governor in Council, been made requiring the amount and kind of securities and the sureties to be given by every person appointed to any office in which such person is to be entrusted with the receipt, custody or control of any such moneys as are specified in section 3 of the said Act :—

Rule 1.—Every Forest Officer below the rank of Extra Assistant Conservator, whether appointed permanently or temporarily, whose duty requires that he should be entrusted with the charge of Government money and drawing pay at the rate of Rs. 10 (Rs. 8 in Sind) or over, shall furnish security with one or more sureties as the Principal Forest Officer of the Circle may direct, for a sum which shall in no case be less—

Persons from whom security should be taken.

Amount. (a) than the aggregate of the pay payable to such subordinate for 12 months' service, or,

(b) than the amount of forest revenue or funds which such subordinate is, by special authority from the Principal Forest Officer of the Circle, permitted to hold at any one time in his custody.

Rule 2.—Every such Forest Officer shall within one month, on obtaining temporary or permanent promotion or on the decease or withdrawal of his original security, furnish fresh security.

Rule 3.—The Divisional Forest Officer, with the sanction of the Principal Forest Officer of the Circle, may at any time require any such Forest Officer, as is referred to in Rule 1, to furnish within 1 month a fresh bond in substitution of any bond previously executed by such Forest Officer.

Rule 4.—The Divisional Forest Officer may, at discretion and without stating his reasons, decline to accept any person as surety.

A Divisional Forest Officer may decline to accept any security.

Rule 5.—The Principal Forest Officer of the Circle may at any time direct that the security to be furnished under these rules shall be in the form of a deposit of Government Promissory or Currency Notes or Cash.

Form of deposit.

Note.—For rules for the deposit of Government Promissory Notes see Chapter 11 of the Civil Account Code.

2. The above rules apply to probationary as well as to permanent appointments. (Government Resolution, Revenue Department, No. 7778, dated 23rd October 1893.)

3. In cases where an employee is required, as a condition of his office, to deposit cash or negotiable securities, the bond of an Insurance Company cannot be accepted in lieu thereof. But a bond may be accepted in place of personal securities if the Local Government concerned is satisfied with the terms of the bond and the solvency of the Company.

(Government Resolution No. 2228, dated 5th June 1913, Financial Department.)

4. His Excellency the Governor in Council is also pleased to pass the following supplementary orders on the subject for the guidance of Forest Officers :—

Supplementary rules.

Rule 1.—The Divisional Forest Officer will be held responsible that security is furnished and maintained by every Forest Officer below the rank of Extra Assistant Conservator in his Division, who may be required under the rules made by the Principal Forest Officer of the Circle, under section 2 of the Act XII of 1850, to furnish security ; and he shall in consultation with the Mamlatdar of the taluka in which the surety resides, satisfy himself that the surety offered is, and continues to be, a proper one.

Divisional Forest Officer is responsible that good securities are furnished.

Rule 2.—Care must be taken that no person's security is accepted on behalf of a disproportionately large number of Forest Officers below the rank of Extra Assistant Conservator, whether of the same Range or Department or not.

Securities should not all be in one man's name.

Rule 3.—The Divisional Forest Officer shall keep a register (in form No. 72) of all securities furnished by Forest Officers below the rank of Extra Assistant Conservator in his Division, for scrutiny by the Principal Forest Officer of the Circle during the course of his annual tour, and shall submit annually to the Principal Forest Officer in the first week of January, a certificate that all such securities are good and sufficient.

Submission of security certificate.

No. 22.

Page 399, Appendix XX.—For rules 4 to 6 and the supplementary rule 4 for Sind substitute the following:—

“Rule 4.—No forest officer shall allow a larger sum of revenue than the following limits to accumulate or remain in his charge but shall at once pay the money into the treasury. When the treasury is situated at a distance from the officer's headquarters the money may be remitted by postal money order:—

			Rs.
Range Forest Officer	...	...	100

(NOTE.—The Ranger's clerk may collect revenue in the Ranger's absence on tour provided he has furnished security under the rules.)

			Rs.
Round Forester or Round Guard or Depot Officer	...	...	50
Forest Guard (when authorized to collect revenue by special order)	...	...	25

“Rule 5.—When the total of the sums collected does not exceed the limits in rule 4, remittances to the treasury shall, when the office is at a treasury town, be made on the closing day of each week.

When the office is at a distance from the treasury the remittance may be deferred till the accounts of the month are closed, but in no case should the officer keep forest revenue in his possession for more than one month.

“Rule 6.—In no case shall a forest officer accept ready money payment from purchasers of coupes, kurans, farms, etc., or Government officers, but shall furnish the payer with a challan in duplicate and direct him to pay the money direct to the treasury and return the duplicate challan signed by the Treasury Officer as a voucher. In the case, however, of small items of revenue, such as permit and grazing fees, compensation under section 67 of the Indian Forest Act, etc., cash may be accepted and remitted to the treasury under the provisions of rules 4 and 5. For sums thus collected a receipt in the prescribed form shall invariably be given to the payer.

“Rule 7.—The amount of advances to be made to a forest officer should never as a rule exceed the amount of his security; but should it be found absolutely necessary on any special occasion to supply a forest officer with funds in excess of the amount for which he has furnished security, save in

the case of advance made for the payment of salaries and allowances of the forest establishments, the fact shall be reported to the principal forest officer of the Circle.

“ Rule 8.—Every Range Officer shall make all payments himself and never entrust them to his clerk. He shall keep a strict control over the actions of his clerk and always see that all money transactions are properly and promptly brought on to the cash book and are duly supported by vouchers. The responsibility for such transactions rests entirely on the Range Officer himself.

These orders apply to the Province of Sind.”

(G. O. No. 3624 of 30th December 1920.)

Rule 4.—No Forest Officer shall, in any case, keep in his own custody any item of Forest Revenue for more than one month after its receipt by him, but he shall remit it to the Treasury or to the Range Forest Officer, as the general or special departmental orders issued for his guidance may direct.

Limit of time to which revenue moneys may be kept by subordinates.

No Forest Officer shall allow a larger sum of revenue than the amount of security which he has furnished, to accumulate or remain in his charge, but he shall remit the money at once to the Treasury or to the Range Forest Officer, as the standing orders issued for his guidance may direct.

Limit of the amount to be held by subordinates.

Rule 5.—In no case shall a Forest Officer accept ready money payment when it can be avoided, but he shall furnish the payer with a Challan and direct him to pay the money direct to the Treasury and return the Challan signed by the Treasury Officer as a voucher.

Receipt of ready money prohibited.

Rule 6.—The amount of advances to be made to a Forest Officer should never as a rule exceed the amount of his security; but should it be found absolutely necessary on any special occasion to supply a Range Forest Officer with funds in excess of the amount for which he has furnished security, save in the case of the advance made for the payment of salaries and allowances of the Range Forest establishments, the fact shall be reported to the Principal Forest Officer of the Circle.

Limit of amount which may be advanced to a Range Forest Officer.

These orders apply to the Province of Sind with the substitution of the following for supplementary Rule 4:—

Rule 4.—No Range Forest Officer or Depot Officer shall allow more than Rs. 50 of revenue (and no Round Guard shall allow more than Rs. 10) to accumulate in his charge; and in no case shall any subordinate keep any item of revenue received for more than one month in his own custody but shall remit it to the Treasury or the Range Forest Office, as the case may require. The collections at nakas shall ordinarily be remitted to the Treasury daily.

(Government Resolutions Nos. 3767, dated 18th May 1895, and 2323, dated 4th March 1908, Revenue Department.)

5. The Range Forest Officer should once in every three months check the entries in his subordinates' cash books with the counter-foils of permits and passes issued by them. Similarly the Sub-Divisional Forest Officer should, half yearly, and the Divisional Forest Officer, yearly, examine the cash books kept by the Range Forest Officer and his subordinates.

Conservators are empowered :—

(a) to authorize any subordinate official, whether permanent or temporary, to collect minor forest revenue ;

(b) to settle the amount of security required from each subordinate official, permanent or temporary ;

(c) to make rules for their respective Circles to regulate—

(1) the amount of revenue in one item which subordinates of a particular class or grade may receive ;

(2) the maximum amount of revenue any subordinate may accumulate before paying it into a Treasury or remitting it to the Range Forest Officer ;

(3) the periods within which and means by which revenue must be remitted to a Range Forest Officer or into a Treasury.

(Government Resolution, Revenue Department, No. 5966, dated 31st August 1903.)

6. It should be distinctly understood that when men of straw or inadequate means are accepted as sureties, and any loss to Government results from the insufficiency of such security the officers accepting such sureties will be held personally responsible for any loss incurred.

(Government Resolution, Revenue Department, No. 2608, dated 21st April 1882.)

7. A security bond continues in force *until it is cancelled* and a surety who withdraws from his surety-ship continues liable, notwithstanding his withdrawal, for any defalcation of his principal occurring up to 60 days after his giving notice of his intention to withdraw. A security bond should not be destroyed until so long after the principal has ceased to occupy an office in which he has to furnish security that there is no probability of its being of any use. If a fresh bond is for any reason taken, the old one should still be preserved as security against defalcations which may have occurred before the date of the new one.

(Government Circular, Financial Department, No. 3449, dated 14th October 1890.)

No. 156.

Page 400.—Add the following at the end of this page :—

“ 8. The power to accept securities from forest subordinates is re-delegated to Conservators subject to the rules in this Appendix.”

(Government Resolution, Revenue Department, No. 3060-24,
dated 18th August 1925.)

APPENDIX XXI.

[Article 113 of Manual.]

Rules for the collection of Forest Revenue by Village Officers and for the payment of remuneration to them. (Government Resolutions, Nos. 1511, dated 11th March 1887, and 3239, dated 7th April 1913.)

I. When the agency of village officers is in future employed in the collection of forest revenue, they shall be remunerated by a deduction from the gross revenue collected at the time it is made over by them to Forest Officers and at no other time. When, however, the remuneration is payable on account of assistance rendered in connection with the assessment of an item of revenue that is paid into the treasury-direct, a refund may be sanctioned by the Conservator of Forests.

Sums paid for grass reserves, etc., and not passing necessarily through the village books should not carry remuneration to village officers.

II. The rate of remuneration payable shall be 6 pies in the rupee to the patil and 9 pies in the rupee to the kulkarni. In calculating the amount of remuneration due to any village officer fractions of a rupee above eight annas shall be regarded as one rupee; all others shall be neglected.

III. Village officers shall issue passes or grant receipts for revenue received from pass-books (in counterfoil, each leaf of which shall be numbered consecutively), supplied to them by the Forest Department after entering the particulars in the counterfoils. When the passes are issued, the village officers shall take the signature of the persons to whom passes are issued on the counterfoils.

IV. The collections made by the village officer shall be accounted for to the Forest Officer when on his rounds, or when the village officer calls on the Forest Officer for the necessary chalangans. The village officer may accumulate his collections for a month, but not for a longer time. The Forest Officer shall receive the money due from the village officer or give to the village officer a chalan for the full amount entered in the counterfoils, less the remuneration due to the village officer.

VII. In the accounts kept by the Forest Department the gross amount of revenue collected shall be credited and the remuneration paid be debited to the appropriate heads of account.

VIII. At the end of each month the Divisional Forest Officer shall, as prescribed in Article 117 of this Manual, draw a cheque for the amount of remuneration paid by himself and his subordinates during the month to be credited at the Treasury by transfer to Forest Remittances.

IX. When revenue collected by village officers is refunded the remuneration paid to the village officers for its collection need not be recovered unless the village officers are to blame in collecting it.

X. The counterfoils of all exhausted pass-books shall be made over by the village officers to the Forest Department for record in that department.

XI. Forest officers shall, occasionally, on their rounds, collect, if possible, passes granted by village officers and compare them with the corresponding counterfoils.

APPENDIX XXII.

[Article 144 of Manual.]

Inter-departmental Transfers.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts :—

1. For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles :—

A.—Public Service Departments.—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of the idea of Government, or (b) are necessary to, and form part of the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered, *e.g.*,—

(a) Departments classed under Administration, Jails, Police, Roads and Buildings, Irrigation (*i.e.*, maintenance of public tanks and water-ways), Military Works, Army.

(b) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of government or administration, *e.g.*,—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II. A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III. The charges permitted by Rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other departments of Government rent for temporary occupation by such departments of land acquired for Irrigation and Navigation Works for which Capital and Revenue Accounts are kept.

IV. Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule VI).

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance and Commerce Department, Resolution No. 517, dated 26th January 1872) and to the Forest and Marine Departments at Port Blair. No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works.

2. Expenditure on buildings by Public Works Department officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

V. In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed, *e.g.*,—

Supply of stationary and printed forms to railways or the Postal and Telegraph Department.

VI. A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and, so far as regards the work of this branch, it is allowed to charge as a commercial department, *e.g.*,—

Jail manufacture, Survey map publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous services other than rupee coinage).

VII. A branch of a department, whether service or commercial constituted for the subsidiary service of that department but employed for analogous service of another department, may charge that other department, *e.g.*,—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments); Mathematical Instrument Factory, Commissariat (employed on petty services), Dockyards, Arsenals.

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to other presses, Provincial or Imperial, or to the Assistant Comptroller General in charge Paper Currency, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit. The Comptroller, India Treasuries, will make the necessary adjustments in the case of the presses under his audit, and for the Paper Currency Office, Calcutta; and in other cases will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII (a). A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made for the convenience of the public service to supply, *e.g.*,—

Medical Stores to Civil Departments.

Exception.—Military stores supplied to Imperial Departments from arsenals. As the issue of these stores represents military or quasi-military operations somewhere, nothing is gained by giving credit for them under "Army".

(b) In order to prevent undue exaggeration of the public revenue and expenditure, a store department, which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX. Petty and casual supplies made for the convenience of the public service to one department of stores or articles purchased for or belonging to another department, and not borne upon a systematic

store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X. A public department cannot be *assessed* to pay revenue to Government, but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI. All payments of amounts due by one public department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

NOTE.—The cost of stationery and printed forms supplied to State Railways (including lines under survey or construction) is payable in cash.

SUB-APPENDIX A.

Revenue and Agriculture Department Circular No. ¹³/₅₅₋₂ F., dated Simla, the 12th July 1897.

RESOLUTION.—The Resolution of the Finance Department, No. 4145, dated the 28th July 1888, prescribed the condition under which one department of the public service may charge another department for services rendered or articles supplied to it; and under this Resolution the Forest Department is included in the category of *quasi-commercial* departments maintained for the purpose of rendering particular services on payment made for services rendered or for articles supplied. These *quasi-commercial* departments are to charge other departments of Government for services rendered or articles supplied in the same way as they would charge a member of the public, provided, however, that the services or supplies are such as it is the object of the existence of the department to render or to furnish.

Under the Forest Law of India, "forest produce" practically includes all natural products found in a forest, whether vegetable, animal or mineral.

In 1889,* it was decided that the revenue realized from quarries and minor mineral products in Government forests and lands which are under the management of the Forest Department, should be credited to "Forests"; but where such forests and lands are not under the management of that department, to "Land Revenue (Miscellaneous)".

2. The question whether, under these rulings, the Forest Department is entitled to charge royalty to another department of Government upon minerals taken from the forest area has more than once come before the Government of India; but though it has usually been decided, on these individual references, that the Forest Department was entitled to levy a royalty on all materials supplied to other

* Circular No. 2-F., dated 24th January 1889.

departments, no definite general ruling on the subject has yet been laid down. The Government of India now consider it desirable to issue formal orders in the matter for general guidance, in order to secure uniformity of procedure and to prevent the possibility of misunderstanding. They consider that a distinction may properly be drawn between vegetable products which strictly appertain to a forest as such, and animal products which depend for their existence either directly or indirectly upon the presence of the forest, on the one hand, and mineral products, the existence of which is independent of the fact that the land is a forest, on the other. They consider also that it is undesirable to extend to contractors working for a Government department any privileges which the department itself may enjoy when operating directly by its own establishment.

3. They direct therefore that the Forest Department shall charge other Government departments for all vegetables or animal produce extracted from a forest area, in the same manner in which it charges the public; and that it shall similarly charge contractors for all mineral products extracted by them, whether in behalf of a Government department or not. If a Government department extracts mineral products for sale, they also will be charged for. But the Forest Department will not charge other Government departments for mineral products extracted from forest area by the direct agency of the department concerned, under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments. For such products the Forest Department will take no credit in the public (treasury) accounts of Government. But for statistical purposes the value of these products should be shown in the returns furnished by the Forest Department, just as the value of timber and other forest produce removed by free grantees or right-holders is already shown.

4. The ruling that certain forest products shall not be charged for, if directly extracted by other Government departments for their own use, in no way confers upon such departments any right of entry upon or of working in the areas under the charge of the Forest Department. That department retains its full powers of control; and, subject to the orders of superior authority will continue to fix and limit the localities where such extraction may take place, and to impose any conditions which it may consider necessary for the safety of its forests and the convenience of its own work.

5. The above rulings will apply, *mutatis mutandis*, to every class of forest or waste land at the disposal of Government, independently of the agency by which such land may be administered.

In this Department Resolution No. 13-F.—63-2, dated the 12th July 1897, it was laid down that no charge should be made for the extraction of minerals from forest or waste lands at the disposal of Government if the minerals were extracted by Government departments for their own use and under their own supervision, but that a charge should be made if the minerals were extracted by contractors even if the latter were working on behalf of a Government department.

2. The distinction thus made was based on the practical difficulty that often occurs in distinguishing between the materials removed by contractors for Government use and those removed by them for sale to the public, and the rule was prescribed with a view to avoiding the friction caused by local controversies on this point. It has, however, been pointed out to the Government of India that the distinction is in itself difficult to enforce, as the only difference between a contractor and a piece-worker employed by a Government department is that the quantity of work which the former has to do is stated in his agreement, whereas in the case of the latter it is not so stated, and this difference is often imperceptible. It is also argued that the collection of seigniorage fees from contractors working under a Government department involves considerable friction and trouble and tends to raise contract rates without adequate corresponding advantage to the State. The Government of India agree that there is some force in these objections and if a Local Government is satisfied that due precautions can be taken against fraud, the Government of India are prepared to allow the principles laid down in the Resolution of 1897 to be so far modified as to admit of the free use of minerals in forest and waste lands at the disposal of Government by contractors working *bona fide* on behalf of a Government department in all cases in which the department itself is entitled to the same free use of the minerals.

Note.—For additional orders regarding the supply of material to the Public Works Department, Local Funds and Municipalities, see Part V of Volume II of this Manual.

APPENDIX XXIII.

[Article 128, 145 and 169 of Manual.]

Procedure of Accounts in Range and Round offices.

The Range Forest Officer will collect all revenue pertaining to his Range as a whole, such as value of coupes or compartments sold standing, of Hardas, Honey, etc., farms, fees on timber permits and such other major items and disburse the pay of his own office and expenditure on original works and special repairs.

2. The Round Officer will collect all petty items of revenue pertaining to his charge such as grazing fees, assessment of forest lands, permit fees on minor forest produce, compensation, etc., and disburse pay of the establishment under him and expenditure on annually recurring petty works such as fire-tracing, current repairs to roads, buildings, wells, etc.

3. Both the Range and Round Officers will send on the 25th of each month, on which they close their Cash Books for the month, an application for funds in Form No. 20A. In the application they should show the Cash Balance on hand and the amounts required for expenditure during the following month against the printed heads. These applications will be checked by the Divisional Officer and sums which seem to him fit and necessary allowed. One cheque will be issued on the 1st of each month in the name of the Range Officer for the sum required by him as well as the sums required by the Round Officers and sent with a consolidated advance receipt in Form No. 32. The Range Officer will cash the cheque by the 5th and distribute the money to all concerned, who ought to attend the Range Office at headquarters that day without fail, and return the advance receipt signed by them for the sums received. The Range Officer will credit in his account only the amount actually retained by him.

4. Every Range, Round and Depôt Officer who is authorised to receive and disburse Government money will keep his accounts in a bound Cash Book (Form No. 24). They should submit on the 26th (or such other date as may be fixed by the Divisional Officer) of each month an abstract in duplicate of their Cash Book in Form No. 25 A or B, together with all Vouchers, to the Divisional Officer direct. The heads and sub-heads of all usual items of receipts and expenditure are printed in this form. The officials, keeping this form by their side, shall enter the sums against the heads in it from the Cash Book as the latter is written up from day to day, and thus have the Cash Account automatically rendered at the close of the month. The duplicate copy of the abstract will be returned to the officer concerned with orders regarding sums disallowed, etc., noted in the 'remarks' column.

These copies will be filed by the officers and produced at the time of inspection of their offices. Where the Round Officers are not fit, because not sufficiently educated, to render their monthly Cash Accounts they shall have their accounts supervised by the Range Officer.

5. The Forms Nos. 25 A and B, respectively, serve the purposes of Range and Round monthly Cash Accounts (Form No. 25), Classified Abstracts of revenue and expenditure (Form No. 35), and objection statements (Form No. 49).

6. The Round Cash book is subject to inspection by the Range Officer at least once in three months. He must examine the works executed, see from the works whether the expenditure charged for them in the Cash Book is in each case appropriate and genuine, and where it is not, report the matter at once to the Divisional Officer.

7. Only literate men should be employed as Round Officers and this can be very well effected under the improved prospects of the service. The subject of accounts and office business must be added to the course of instruction of the Forest Schools.

8. *Contractors' Ledger* (Form No. 33).—This must be kept in Range Offices where necessary. The Range Officer, having often to carry out original works or special repairs departmentally, makes advances to piece-workers from time to time for the due performance of work on his own responsibility. Such advances should be entered at once in the Cash Book and the Contractors' Ledger. The latter, showing their state at a glance, will enable him to effect speedy recovery and prevent over-payment. A new Range Officer, while taking over charge, must examine the Ledger and sign it in token of its correctness and endeavour to recover sums outstanding, if any, either by work done or in cash.

9. *Register of pay Bills*.—The Range and Round Officers should disburse the pay of their establishments on duplicate acquittance rolls, and send the originals with their monthly Cash Accounts as vouchers and keep the duplicates as office copies. In cases where arrear pay becomes due, they should prepare supplementary rolls from the office copies. In either case rolls need not be sent for pre-audit unless the claims are older than a year. The files of the office copies will serve the purpose of the establishment pay bill registers in Range and Round Offices.

10. The following instructions should be followed in preparing the rolls:—

(1) In the case of a subordinate on leave his name and pay should be shown in red ink with a remark in the column 'signature, etc.', stating the kind and extent of, and the authority granting the leave.

(ii) When a fine is inflicted, the amount and the authority inflicting it should be stated in the column 'signature' against the individual and the pay minus the amount of such fine shown in the column 'amount'.

(iii) Amounts of dress-fund, Provident fund and Income tax must also be shown separately in the column 'signature' against the individual concerned but should not be deducted from the pay shown in column 'amount', although the pay may be actually disbursed less by such amount.

(iv) Amounts of recoveries of advances of pay or conveyance allowance will be dealt with in the same way as the fund deductions mentioned in clause (iii) above.

(v) In all cases when a permanent first appointment or an acting or temporary appointment is made, the authority under which the appointment was made should always be quoted in the last column against the name of the man appointed.

(vi) The pay must be invariably disbursed by the 12th of the month in which it becomes due.

11. *Muster roll* (Form No. 31 A).—These are not to be sent or pre-audit. When they go as vouchers with the Range or Round Cash Accounts, they will be scrutinized in the Divisional Office and the requisite abstract voucher (Form No. 31) prepared from the same in that office. The following instructions should be observed in keeping the muster-rolls:—

(1) In the heading the work for which the labourers are employed should be specified clearly.

(2) The roll should be called every day without fail before commencing and after closing the work and the daily total of presence stated in it and attested.

(3) The Range Officer should make surprise inspections of these rolls and endorse on them 'checked with the labourers present and the work done and found correct'.

(4) When the roll is closed, an abstract of the whole work should be given at the end thus:—

Under AII. the length of boundary line of coupes or compartments demarcated and No. of standards marked should be stated. Also when cattle are impounded their number and whether from closed or open forest must be stated.

Under A VIIIa. Demarcation, the length and width of the line demarcated should be stated differentiating between external and internal boundaries as also the method employed such as by cairns or pillars, etc., with their sizes.

Under A VIIIe, the area of beds prepared, the quantity and kinds of seeds sown, or the number and kind of seedlings transplanted should be stated.

Under A VIII f, the name and number of block and compartment, number and length of line and rate of wages, should be stated.

Under A VIII g, the number of creepers and useless trees cut and other kinds of cultural operations carried out should be stated.

(5) Payments on muster-rolls should be made or witnessed by the Officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark, his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster-roll.

12. *General Instructions.*—(1) Other kinds of vouchers also should contain similar details of works done.

(2) All corrections in a voucher should be attested.

(3) The thumb impressions taken on a voucher should be clear and attested with the endorsement 'Before me' by the disbursing officer. Impressions should be taken in the following manner:—

A small quantity of ordinary printer's ink (which will be supplied by the Superintendent of Stationery), mixed with a very small quantity of sweet oil, should be well rubbed with an Indian-rubber roller on a tin slab until a very thin even layer is formed. The ball of the thumb of the left hand of the payee after being wiped should be laid on the inked slab and rolled from side to side (not rubbed) until sufficiently inked (this can be learnt from experience) and then lightly and carefully rolled on the paper on which the print is to be taken in such a way that the pattern of the whole of the ball of the thumb from side to side is clearly impressed on it. It must be specially borne in mind that any side movement, either at the time of applying or removing the thumb, will cause a smudge and spoil the impression.

(Government Resolution No. 761, dated 15th February 1899, Financial Department.)

The whole utility of the finger impressions lies in the fact that, accurately taken, they are an infallible proof of identity. The instant this infallibility is shaken that fact will tend to become known and when known, impersonation will be practised possibly with greater impunity and greater success than before. Heads of offices should therefore see that those of their subordinates who are required actually to take such impressions are qualified to do so properly, to

issue imperative instructions for the exercise of all possible care, and to warn them of the worthlessness of blurred impressions.

Heads of offices should also arrange that all subordinates to whom this duty is entrusted are supplied with the necessary appliances for taking clear impressions, and there must be constant scrutiny of the work done in order to prevent the risk of indistinct and imperfect impressions being brought up on the records.

(Government Resolution No. 3102, dated 3rd January 1910, Judicial Department.)

The special ink pads for thumb impressions obtainable from the Superintendent of Stationery are preferable and should be used in place of the tin slabs, rubber roller and printer's ink.

APPENDIX XXIV.

[Article 173 of Manual.]

Forms of Inspection Reports.

(See Appendix XXIX for Instructions for Inspection of offices.)

Memorandum of Inspection of the ^{Divisional}
Range _____ Forest Office,
Round _____Division _____ held from _____ for the period from _____
Range _____
Round _____

Divisional Office.	Range Office.	Round Office.
OFFICE BUILDINGS.	OFFICE BUILDINGS.	RECORDS.
Owner ..	Owner ..	<i>I.—Management and Working of Forests.</i>
Rent ..	Rent ..	Detailed record of Reserved and Protected Forests (Form No. 1).
Condition and general suitability	Condition and general suitability	Register of lands leased (Form No. 74).
Furniture ..	Furniture ..	Record of Beats with names of Forests and area of each Forest (Form No. 75).
RECORDS.	RECORDS.	<i>II.—Stock.</i>
<i>I.—Management and Working of Forests.</i>	<i>I.—Management and Working of Forests.</i>	Register of stores, tools and plant (Form No. 16).
Detailed Record of Reserved and Protected Forests and Unclassed State Lands (Form No. 1) ..	Detailed Record of Reserved and Protected Forests and Unclassed State Lands (Form No. 1) ..	<i>III.—Cash Account.</i>
Maps of the Reserved, Protected and other Forests and their Register (Form No. 45) .	Register of Inam and other Forests in which Government have a share ..	Cash Book (Form No. 24) result of examination.
Register of lands leased out (Form No. 73) ..	Maps of the Reserved, Protected and other Forests and their Register (Form No. 45) ..	Cash balance.
Record of Ranges, Rounds and beats with names of Forests and area of each Forest (Form No. 75) ..	Register of Malki lands from which wood is allowed to be removed ..	Receipt Book (Form No. 14).
Register of Demarcation ..	Record of Beats and Rounds with names of Forests and Areas of each Forest (Form No. 75) ..	Triplicate Treasury Chalang.
Register of Malki numbers from which wood is allowed to be removed ..	Register of Annual Fires ..	Aquittance rolls.
Control-book and Register of Outturn (Forms Nos. 2 and 3) ..	Diary ..	Permit books (Form No. 16-A) and Timber Permit Hakharda.
Records of Works of Improvement (Form No. 4) ..	Forest Journal ..	Register of grazing fee collections.
Returns showing progress of fellings and sleeper operations (Forms Nos. 6 and 6-A) ..	<i>II.—Stock.</i>	Pass books.
Register of Receipts and Issues of Timber and other Produce in Depôts (Form No. 9) ..	Live and Dead Stock.	Stamp Account.
Register showing details of Forest produce credited in Form No. 9 for which contractors were paid (Form No. 9-A) ..	Condition of Elephants and Cattle	<i>IV.—OFFICE BUSINESS.</i>
Register of produce removed by right-holders (Form No. 10).	Register of Stores, Tools and Plant (Form No. 10) ..	First report and enquiry report books.
	Date of last complete Stock-taking ..	Register of Offenders.
	Security from Damage and Theft ..	Register of agricultural implement wood given out.
	Neatness in arrangements and facilities for taking Stock ..	Register of receipts and issues of documents.
		Diary book.
		Order book.

Divisional Office.	Range Office.	Bound Office.
Outstandings on account of Revenue and Revenue received in advance (Form No. 11) ..	Unserviceable Stores, causes of present condition and possibility of repair ..	Standing Order File. Working Order File.
Particulars of Items outstanding and unadjusted for over one year ..	Condition of Instruments ..	Personnel.
Register of Free Grants (Form No. 12) ..	Equipment of Stores; whether sufficient or excessive ..	Officer in charge of the Bound.
Receipt Books (Form No. 14) ..	<i>III.—Cash Accounts.</i>	Irregularities. Complaints.
<i>II.—Stock.</i>	Cash-Book: Result of examination (Form No. 24) ..	<i>Forest Depôt.</i> Felling register (Forms Nos. 5 and 5-A). Tippan Book.
Live and Dead Stock.	Entries compared in detail, with subsidiary books and vouchers ..	Pass Book. First report book.
Elephant Returns, and Condition of Elephants and Cattle.	Cash balance ..	<i>Naks Office.</i>
Register of Stores, Tools and Plant (Form No. 16) ..	Measures taken for safe custody of Cash ..	Pass Book. Wagon Pass register.
Date of last complete Stock-taking ..	Bill and receipt-books (Forms Nos. 13 and 14) ..	Passes checking register.
Security from Damage and Theft ..	Permits (Forms Nos. 15 and 15A) and Register of Permit Books ..	Permit Book (where allowed). Cash Book.
Neatness in arrangements and facilities for taking stock ..	Pass Book and Register of Pass Books ..	(where issue of permits is allowed).
Unserviceable Stores: causes of present condition and possibility of repair ..	Acquittance rolls (Form No. 27A) ..	First report book.
Condition of Instruments ..	Usual date of payment of Salaries ..	Beat Guard's Dafter. Diary book.
Equipment of Stores: whether sufficient or excessive ..	Contractors' and Disbursers' Ledger (Form No. 33) ..	First report book.
Timber, etc., in Depôts.	Objections—Their nature; if due to carelessness; breach of rules; culpable irregularities brought to notice; unnecessary work thrown on the Controlling Officer by inattention to objections (Form No. 25-A).	Register of 'kirkol' permits.
Date of last complete Stock-taking ..	<i>IV.—Office Business.</i>	
Security from Damage and Theft ..	The keeping of documents in Cases A and B Classes and Register of such Classes ..	
Neatness in arrangements and facilities for taking stock ..	Destruction of useless documents ..	
<i>III.—Cash Accounts.</i>	Means taken to ensure preservation of records ..	
Cash Book: result of examination (Form No. 24) ..	Register of Receipts and Issues of Correspondence (Form No. 46) ..	
Register of Contingent charges.	Neatness in keeping Office ..	
Registers of receipts and repayment of deposits ..	Punctuality in Correspondence ..	
Cash Balance ..	Despatch book and stamp account ..	
Measures taken for safe custody of Cash ..		
Record of Sanctioned Works (Form No. 37) ..		

Divisional Office.	Range Office.	Round Office.
Register of Revenue and Expenditure in each Forest Unit (Form No. 38) ..	Register of Leave .. Register of books (Form No. 46) ..	
Permits (Forms Nos. 15 and 15A) and Register of Permits ..	Departmental Codes, if kept corrected up to date ..	
Pass-books and Register of Pass-books ..	Order book .. Standing and Working Orders ..	
Authorization to issue passes ..	Record of Shooting Licenses ..	
Establishment Pay Bills (Forms Nos. 27 and 27A) ..	First offence report book ..	
Usual date of payments of salaries ..	Licenses for sawing Timber ..	
	PERSONNEL.	
Travelling Allowance Bills (Form No. 29A) ..	Range Forest Officer in charge of the Range ..	
Muster-roll of Daily Labourers and Daily Labour Bills (Forms Nos. 31 and 31A) ..	General state of discipline .. Efficiency of the Establishment in the Range ..	
Cheque Books: how written and where kept ..	Irregularities ..	
Account Current (Form No. 22) ..	Complaints ..	
Register of Cheques (Form No. 23) ..	<i>Saw-Mills.</i>	
Contractors' and Disbursers' Ledger (Form No. 33), and monthly Abstract of ditto (Form No. 34) ..	Register of muster-rolls .. Register of daily cutturn ..	
Monthly Classified Abstract of Revenue and Expenditure (Form No. 35) ..	Register of receipts in depôts (Form No. 7) .. Register of disposals in depôts (Form No. 8) ..	
Schedule of Remittances to Treasuries (Form No. 36) ..	Return of receipts and issues in depôts (Form No. 9) ..	
Objections: their nature, if due to carelessness; breach of rules; culpable irregularities brought to notice; unnecessary work thrown on the Controlling Officer by inattention to objections (Form No. 40) ..	Pass-books .. Cash book (Form No. 24), result of examination .. Bill Book (Form No. 13) ..	
The keeping of Documents in Cases (Form No. 43) and Register of cases (Form No. 44) and Vernacular A. and B. lists ..	Receipt Book (Form No. 14) .. Contractors' and Disbursers' Ledger (Form No. 33) ..	
Destruction of Useless Documents ..	Register of dead stock (Form No. 15) .. Acquittance rolls (Form No. 27-A) ..	
Neatness in keeping Office ..	Register of receipts and issues of correspondence ..	
Register of Receipts and Issues of Correspondence (Form No. 40) ..	Stamp account and delivery book ..	
Punctuality in Correspondence ..		
Stamp account and despatch book ..	<i>Sale Depôt.</i>	
Custody of Stationery ..	Register of receipts in depôt (Form No. 7) ..	

Divisional Office.	Range Office.	Round Office.
Means taken to ensure preservation of Records, Maps, etc...	Register of disposals in dépôt (Form No. 2) ..	
Register of books (Form No. 45)	Bill Book (Form No. 13) ..	
Departmental Codes, if kept corrected up to date ..	Receipt Book (Form No. 14) ..	
Civil Service Regulations, do. do.	Sale slips ..	
Standing and Working orders	Cash Book (Form No. 24); result of examination ..	
Record of Forest offences ..	Pass Books ..	
Register of produce seized and disposed of (Form No. 17) ..	Wagon Pass Register ..	
Do. of Shooting Licenses ..	Register of dead stock (Form No. 16) ..	
Do. of Agreements ..	Register of receipts and issues of documents ..	
Do. of Securities furnished by Subordinates (Form No. 72) ..	Stamp account ..	
Register of Leave (Form No. 81).		
List of Candidates and graduation and distribution lists of Guards ..		
Service and Character Books ..		
PERSONNEL.		
Officer in charge ..		
General State of Discipline ..		
Efficiency of each Member of the Establishment ..		
Adequacy of Establishment ..		
Working hours ..		
Irregularities ..		
Complaints ..		

APPENDIX XXV.

[Article 189 of Manual.]

Key to Lists of Books in the Offices of the Conservators and Divisional Officers.

A

Forest Administration Reports—

- (i) Bombay.
- (ii) Other Presidencies—
 - (a) Mádras.
 - (b) Bengal.
 - (c) Punjab.
 - (d) Assam and so on.
- (iii) Review of the Forest Administration Reports of British India by the Inspector General of Forests.

B

Reports and Books of other Departments—

- (i) Land Records and Agricultural Department.
- (ii) Veterinary.
- (iii) Meteorological.
- (iv) Famine.
- (v) Public Works.
- (vi) Indian Museum and so on.

C

Statistics—

- (i) Gazetteers.
- (ii) Census.
- (iii) Statistics of British India.

D

Commerce and Trade.

E

Reports on Forests and their management—

- (i) English.
- (ii) Foreign.

F

Science—

- (i) Forestry including Sylviculture.
- (ii) Forest Botany.
- (iii) Entomology.
- (iv) Geology.
- (v) Forest Engineering.
- (vi) Economic products.
- (vii) Bulletins and so on.

G

Working Plans—

- (i) Circle proper.
- (ii) Other Circles (Bombay).
- (iii) Other Presidencies.

H

Forest Surveys.

I

Forest Settlements.

J

Law—

- (i) Acts of the Government of India.
 - (a) Rules under acts of the Government of India.
- (ii) Acts of the Government of Bombay.
 - (a) Rules under acts of the Government of Bombay.

K

- (i) Forest Department Codes, Manuals, Rules and Regulations.
- (ii) Other Codes, Manuals, Rules and Regulations.

L

Lists of Officers and periodicals—

- (i) Government of India Gradation Lists.
- (ii) India Civil List.
- (iii) Record of Services.
- (iv) Calendars.
 - (a) Forest College, Dehra Dun, and so on.
- (v) Catalogues.

(a) Books in the library of the Forest College, Dehra Dun,
and so on.

N.B.—There should be only one entry under each sub-head which will always refer to the latest issue. The month, year or period it relates to need not be shown.

M

Dictionaries and Tables.

N

Miscellaneous.

APPENDIX XXVI.

[Article 195 of Manual.]

*Memo. of Instructions for (a) Filing Records; (b) Sorting,
preservation and destruction of Records.*

(Government Order, Revenue Department, No. 3222, dated
23rd March 1916.)

(a) FILING RECORDS.

1. As soon as papers or correspondence are registered in the Inward and Outward Registers, "back" and "forward" columns in both the Registers should be filled in without fail.

2. When a correspondence ends, the "back" number will be put in the proper column and the word "File" will be entered in the column "Forward".

3. On the very day on which a correspondence ends, it should be taken to the Head of Office for orders to file it, and his initials obtained on the same.

4. The correspondence will then be given a serial case No., which should be inserted in the Inward or Outward Register, as the case may be, against the Register number and date with which the correspondence ends and filed in the proper place in the proper file.

5. The term 'correspondence' used in the foregoing paragraphs implies a case. A case is a group of documents (sub-cases) relating to one subject (*vide* Article 183 of the Forest Manual). The case-form, therefore, is to be used only for each main case and not for each of the documents (sub-cases) contained in it.

6. In the case of certain files, like the Establishment and Timber Files, it will be necessary to divide the main cases to facilitate references, as shown in the list of files prescribed to be kept in Divisional Forest Offices in the Annexure to this Appendix. The main case will then have the brown half sheet case-form affixed to it, showing the divisions, and each division will have the yellow quarter sheet case-form affixed to it, showing the sub-cases included in it. The sub-cases need no individual case-forms, but will be placed in order under each division.

7. Owing to a diversity in the system of filing and preparing cases for the English correspondence in Divisional Offices, clerks on transfer to any new office find it difficult to trace back references. To obviate this difficulty the numbers and names of all files in each of them in those offices are fixed in the list in the Annexure. The filing should be done only according to the above instructions and the list prescribed.

(b) SORTING, PRESERVATION AND DESTRUCTION OF RECORDS.*(i) English Records.*

1. As soon as any completed correspondence is stamped A or B as the case may be (according to the list of records to be preserved and destroyed, sanctioned by Government Order, Revenue Department, No. 4752, dated 5th May 1916) and ordered to be filed, it should be entered in the Register of Cases (Form No. 44).

2. The column "correspondence ending with number" should be invariably filled in to facilitate the tracing of a particular correspondence named in the Register either in the Inward or Outward Register.

3. In column 6 of the Register, the subject of the main case as well as of its divisions only should be entered, and in columns 7 and 8 the number and date of close of each sub-case contained in each division. There will thus be as many numbers in this column as there are sub-cases under each case or division of a case. If the space in column 7 be insufficient the numbers may be entered in column 6 also. There is no need to give closing numbers against cases of applications for posts and of periodicals such as Establishment Returns, Timber Returns, Cash Accounts, Progress Reports, Diaries and the like.

4. In order to ensure correctness of entries made in the Register, it should be signed by the clerk who writes it and checked by the Head Clerk.

5. If the above instructions are strictly adhered to, no separate sorting, or keeping of B papers in separate 'daftar,' or preparing separate lists of them will be necessary; much time and labour spent on record sorting in all offices will thus be saved. As regards A papers, the first three columns should be filled in and the letter "A" written in the middle of the next two columns. This will show that the case is to be permanently kept in the file.

(ii) Vernacular Records.

6. As soon as a completed case goes back to the Divisional Office it should be stamped A or B as the case may be and ordered to be filed. The Barnishi clerk should register it along with the other cases disposed of during the day and enter it at once in the 'Ferist' (Register of cases Form No. 44-A), as regularly as he enters the cases disposed of in the daily despatch (tapal) book. In fact the 'Ferist' of A and B papers and the 'tapal' book should be dealt with simultaneously by him. He should then place the case in the 'daftar' for the year which should be duly labelled.

7. In column 2 'Serial Number' the serial number of cases coming under *each* list number should be entered and not of all cases of the year. For each list number, a separate sheet should be assigned

and cases relating to it entered on the sheet as they occur under their own serial number as shown in the sample Form No. 44-A.

8. Thus the object of paragraph 6 is to avoid all chances of accumulation of sorting and listing work and that of paragraph 7 is to facilitate references to cases of the same list number in one place. It has been the general idea that this work is to be done once only at the close of the official year and when the time comes the clerks shirk the accumulation and apply for extra assistance. Such a practice should be strictly stopped.

9. In column 5, 'contents of correspondence' lengthy details must be avoided. Only the purport, not exceeding two lines at most for each case, should be entered, when the nature of the entries may vary as in the case of list number 51 'Correspondence regarding acquisition of lands'. Where the nature is always the same as in the case of list No. 29, 'Indents for stamps' no subject-matter of the individual case needs to be given as shown in the sample Form No. 44-A.

10. At the end of March each year, the sheets mentioned in paragraph 8 should be stitched together into a book and produced for the Conservator's approval at the time of inspection of the office, together with the Register of cases of English Papers mentioned in paragraph 4 above.

11. During September each year the Heads of Offices should after going through the approved Register of Cases and the 'Ferist' have such cases as are due for destruction in any one year taken out of the files of English record and the 'daftars' of Vernacular record and destroyed, a remark being written to that effect in the Register of Cases and the 'Ferists' against each case under their initials. Officers not empowered under Article 196 (ii) of the Manual should submit such cases to the Conservator at the time of inspection of the office and obtain his authority for their destruction.

ANNEXURE TO APPENDIX XXVI.

List of Files prescribed to be kept in the Divisional Forest Offices.

- | | |
|-------------------------------------|---------------------------|
| 1. Government Gazette. | 12. Timber Returns. |
| 2. Government Resolution. | 13. Bill. |
| 3. Forest Organisation. | 14. Timber and Fuel. |
| 4. Circular. | 15. Minor Forest Produce. |
| 5. Budget. | 16. Progress Reports. |
| 6. Annual Report. | 17. Establishment. |
| 7. Communications and Buildings. | 18. Diaries. |
| 8. Stationery, Printing and Stores. | 19. Inspection. |
| 9. Accounts. | 20. Miscellaneous. |
| 10. Cancelled Vouchers. | 21. Forest Research. |
| 11. Vernacular Cash Account. | 22. Machinery. |

List of cases prescribed to be maintained in each file in the Divisional Forest Offices.

- | | |
|------------------------|--|
| 1. GOVERNMENT GAZETTE. | 2. GOVERNMENT RESOLUTIONS AND CIRCULAR ORDERS OF IMPORTANT NATURE. |
| Part I—A Gazette. | Part I. A—Resolutions. |
| Part II—B Gazette. | Part II. B—Resolutions. |

Each part containing the following cases :—

1. Revenue Department.
2. Financial Department.
3. General Department.
4. Public Works Department.
5. Judicial Department.
6. Educational Department.
7. Political Department.

3. FOREST ORGANIZATION.

1. Settlement.
 - (1) Afforestation.
 - (2) Disforestation.
 - (3) Demarcation.
 - (4) Betts.
 - (5) Kurni.
 - (6) Leases of forest lands.
 - (7) Rights and privileges.
2. Working Plans.

Forest Protection and Improvement.

 - (1) Forest Offences.
 - (2) Fire Protection.
 - (3) Grazing (as a privilege).
 - (4) Closure of forest to game.
 - (5) Rewards.
 - (6) Plantations and nurseries.
 - (7) Cultural operations.

Reservation of Standards (includes only important orders and correspondence not the lists which go with agreements) and their correspondence.
5. Control Forms.

4. CIRCULAR.

- Part I—1. Conservator's Circulars.
 - (1) Standing orders.
 - (2) Working orders.
 2. Accountant General's Circulars.
 3. Collector's Circulars.
 - Part II—1. Divisional Officer's Circulars.
 - (1) Standing orders.
 - (2) Working orders.
- N.B.—Keep on both parts from year to year.

5. BUDGET.

1. Annual summary of revenue and expenditure (Form No. 18) of the previous year with the explanatory note.
2. List of new or unusual items of expenditure to be entered in the budget estimate of the ensuing year.
3. Plan of operations for the current year.
4. Budget Estimate for the ensuing year.
5. Statement of actuals submitted to the Conservator in December, January, February and March.
6. Proposals for re-appropriation of funds.

6. ANNUAL REPORT.

1. Subordinates' returns if any.
2. Divisional report and returns with audit remarks.

7. COMMUNICATIONS AND BUILDINGS.

1. Roads.
 - (i) New works.
 - (ii) Repairs.
2. Buildings.
 - (i) New works.
 - (ii) Repairs.
3. Wells and other works.
 - (i) New works.
 - (ii) Repairs.
4. List of minor works.

8. STATIONERY, PRINTING AND STORES.

1. Stationery—includes all articles supplied through the Stationery Department such as rubber stamps, typewriters, etc.
2. Forms.
3. Books.
4. Maps.
5. Live-stock.
6. Dead-stock.
7. European stores.
8. Medicines.

9. ACCOUNTS.

- Part I—1. Cash account.
2. Objection statements of the Accountant General and other correspondence.
- Part II—1. Credit.

(Includes all correspondence relating to letters of credit and transfer of funds).
2. Consolidated Treasury receipts.
3. Clearance Register and lapsed deposit statements.
4. General Provident and Postal Insurance Funds, Income-tax.

10. CANCELLED VOUCHERS.

To be arranged according to months.

11. VERNAOULAR CASH ACCOUNTS.

1. Haliyal Range.
 2. Supa Range.
 3. Gund Range
- With applications for funds and audit remarks arranged according to months under each Range.

12. TIMBER RETURNS.

1. Subordinate Returns.
 - (1) Haliyal Range
 - (2) Supa Range.
 - (3) Gund Range

and so on.

With audit remarks do. do. do. do.
2. Consolidated returns to Conservators.
3. Objection statements of the Conservator.

13. BILLS.

- Part I—Pay Bills.
 1. Acquittance rolls of subordinates and Divisional bills arranged according to months.
- Part II—Other bills.
 1. Travelling allowance.
 2. Refunds.

14. TIMBER AND FUEL.

- Part I—Exploitation.
 1. Girdling and marking of trees and marking of coupes and reservation of standards in the
 - (1) Haliyal Range.
 - (2) Supa Range.
 - (3) Gund Range

and so on.
 2. Notices and sales of Contracts in the
 - (1) Haliyal Range.
 - (2) Supa Range.
 - (3) Gund Range

and so on.
 3. Agreements and progress of works (not progress reports which have a file of their own) in the
 - (1) Haliyal Range.
 - (2) Supa Range.
 - (3) Gund Range

and so on.

4. Advances to Contractors.
5. Sandalwood Operations.
6. Conduct of, and penalties imposed on, Contractors.

Note.—Documents concerning two or more Ranges in cases 1, 2 and 3 may be placed with the main case-form of each.

Part II—Sales and Supplies.

1. Sale of wood.
 - (1) at Depôts
 - (a) Tavargattl.
 - (b) Kodibag and so on:
 - (2) in Forests
Sub-cases to be shown as in sale Depôts above.
2. Free grants
 - (1) to private persons
 - (2) to Public Departments.
3. Supply of wood
 - (1) to Private Firms, with bills
 - (2) to Railway, with invoices
 - (3) to other Public Departments, with invoices.

(There may be sub-cases in this according to the different Departments.)
4. Authorizations to issue passes
 - (1) to Contractors
 - (2) to Subordinates
 - (3) to Inamdars
 - (4) to Malkidars.

15. MINOR FOREST PRODUCE.

1. Grazing (includes fodder operations, sale of Kurans, etc.).
2. Minor produce (arranged according to Ranges if sold separately).
3. Tall-palms.
4. Rubber.
5. Quarries and mines and so on.

16. PROGRESS REPORTS.

1. Hallyal Range
 - (1) Series VI Compartment 5
 - (2) So on.
2. Supa Range
 - (1) as above
 - (2)
3. Gund Range
 - (1) as above
 - (2)

17. ESTABLISHMENT.

Part I—Appointments, Leave, Pension and Conduct.

1. Appointments including transfers of
 - (1) Gazetted Officers.
 - (2) Rangers and Foresters.
 - (3) Clerks.
 - (4) Guards and Peons.
2. Leave to
 - (1) Gazetted Officers.
 - (2) Rangers and Foresters.
 - (3) Clerks.
 - (4) Guards and Peons.
 - (5) Return of leave granted to Rangers, Foresters and Clerks.
3. Superannuations and extension of service:
 - (1) Rangers and Foresters.
 - (2) Clerks.
 - (3) Guards and Peons.
4. Pension to and service books of
 - (1) Rangers and Foresters.
 - (2) Clerks.
 - (3) Guards and Peons.

5. Conduct of Subordinates involving suspension, dismissal, reduction, fine, resignation or removal.
(Each case as it occurs should be given a yellow case-paper and arranged in Nos. 1, 2, 3 and so on and an index of these sub-cases should be given on the main (red) case-paper.
6. Appeals against the orders of the Divisional Forest Officer or Conservator.
7. Reports regarding changes in the address of friends and relatives of European Officers.

Part II—Allowances, Periodicals, etc.

1. Pay, Advances of Travelling and Conveyance allowances and grant of Special allowances (sub-cases to be made as they occur).
2. Securities.
3. Establishment returns including graduation and distribution lists.
4. Training of Subordinates and nomination of students to the Forest Schools and Colleges.
5. Applications for
 - (1) promotion.
 - (2) appointments.

Part III—(To continue from year to year).

- Supply of clothing to
- (1) Protective Establishment.
 - (2) Office Peons.

18. DIARIES.

Part I—Range Officers.

- Each one's diaries to be placed in a separate sub-case.

Part II—Bound Officers

1. Hallyal Range.
Each Official's diaries to be placed in a separate sub-case.
2. Supa Range as above
3. Gund Range as above and so on.

19. INSPECTION.

1. Inspection of the Divisional Office by the Conservator.
2. Inspection of Subordinate Offices by the Divisional Forest Officer.
3. Yearly report about record sorting and destruction of useless document

20. MISCELLANEOUS.

1. Shooting Licenses and correspondence regarding Shikar.

21. FOREST RESEARCH.

1. Correspondence with the Forest Institute, other Departments and Firms in respect of Botany and experiments—arranged separately in sub-cases.
2. Report on seeding of Bamboo, Karvi and other species.
3. Supply of seeds and specimens.

22. MACHINERY.

1. Saw mills.
2. Traction Engine.
3. Monorail and the like.

Note.—Cases on subjects other than those mentioned above under each file will be complete in themselves and may be added on, as they occur, to any of the above files or to the "Miscellaneous" File.

APPENDIX XXVII.

[Article 198 of Manual.]

List of Books, Registers, etc., required to be maintained in the Divisional Forest Office and its different subordinate offices.

(Government Order, Revenue Department, No. 4752, dated 5th May 1916.)

Serial No.	Description.	Manual Form. number.	Press Form number.
DIVISIONAL OFFICE.			
1	Register of reserved and other kinds of Forests ..	1	....
2	Register of lands leased out ..	73	....
3	Record of Ranges, Rounds and Beats with names of Forests (if unorganised) or Block and Compartment (if organised) and area of each Forest or Compartment ..	75	....
4	Register of demarcation ..	....	F. 12
5	Control books for working plans ..	2 & 3	....
6	Record of works of improvement ..	4	....
7	File of monthly returns of receipts and issues in Depôts ..	9	....
8	Register showing details of Forest produce credited in Form No. 9 for which contractors were paid ..	9A	....
9	Register of produce removed by right holders ..	10	....
10	Register of outstandings ..	11	....
11	Register of free-grants ..	12	....
12	Register of stores, tools and plant ..	16	....
13	Register of live-stock ..	App. XVII	....
14	Receipt book ..	14	....
15	Register of forest produce seized and disposed of ..	17	....
16	Account current ..	22	....
17	Register of Cheques ..	23	....
18	Cash-book ..	24	....
19	Register of Contingent charges ..	....	F. 10
20	Register of Receipts of Deposits ..	....	T. 23
21	Register of Repayment of Deposits ..	....	T. 29
22	Schedule of chains ..	36	....
23	Establishment pay bill book and file ..	27	....
24	Register of travelling allowance bills and file of the same ..	....	F. 50
25	Contractors' and Disbursers' Ledger ..	33	....
26	Record of sanctioned works ..	37	....
27	Register of Revenue and Expenditure in each Forest unit ..	38	....
28	Register of receipts and issues of passes and other important books and forms ..	....	F. 16
29	Book of authorizations to issue passes ..	....	F. 331
30	Gradation list of Guards ..	....	F. 157
31	Distribution list of subordinates ..	80	....
32	Register of Leave ..	81	....
33	List of candidates for employment ..	82	....
34	Register of Securities furnished by subordinates ..	72	....
35	Register of Cases, and A and B vernacular record lists ..	44 & 44-A	....
36	Register of books and maps ..	45	....
37	Register of receipts and issues of documents ..	46	G. 41
38	Despatch book including stamp account and peon's delivery book ..	....	G. 98 G. 52 F. 333
39	Diary book ..	....	....
40	Register of Malki Nos. from which wood is allowed to be removed ..	....	F. 13
41	Register of Agreements ..	....	F. 25
42	Register of Offences ..	....	F. 11
43	List of shooting licenses ..	....	....
RANGE OFFICE.			
1	Record of Reserved and other kinds of Forests ..	1	....
2	Register of Malki lands from which wood is allowed to be removed ..	....	F. 13

Serial No.	Description.	Manual Form number.	Form number.
3	Record of Rounds and Beats with names of Forests (if unorganised) or Blocks or Compartments (if organised) and area of each Forest ..	75	.....
4	Register of stores, tools and plant ..	16	.....
5	Register of work done by live-stock and of expenditure on upkeep of the same ..	App. XVII	.....
6	Bill book ..	13	.....
7	Receipt book ..	14	.....
8	Cash-book and Cash-account file ..	24 & 25A	.....
9	Acquittance Rolls file ..	27A	.....
10	Contractor's Ledger ..	33	.....
11	Timber and kirkol permit books ..	15 & 15A	.....
12	Register of pass and other important books ..	.....	F. 16
13	Register of Fires ..	.....	F. 47
14	Register of Leave ..	81	.....
15	Register of printed books and maps ..	45	.....
16	Forest Journal ..	.....	F. 336
17	Diary book ..	.....	F. 333
18	Register of receipts and issues of documents English and Vernacular ..	46	G. 41
19	Despatch book including stamp account and Peon delivery book ..	.....	G 98 & 52
20	A and B record sorting lists ..	44 & 44A	.....
21	Order book in which the Divisional Forest Officer enters orders ..	.....	F. 347
22	Standing Order File ..	.....	.....
23	Working Order File ..	.....	.....
24	Record of Shooting licenses ..	.....	.....
25	First offence report book ..	.....	F. 128
26	Book of licenses for sawing timber ..	.....	F. 171
ROUND OFFICER.			
1	Record of Reserved and Protected Forests ..	1	.....
2	Record of Beats with names of Forest or Block and Compartments, and area of each Forest ..	75	.....
3	Register of lands leased ..	74	.....
4	Register of stores, tools and plant ..	16	.....
5	Receipt book ..	14	.....
6	Timber permit hatkhanda ..	.....	F. 21
7	Kirkol permit book ..	15A	.....
8	Pass books ..	.....	F. 187 to 194
9	Cash-book and Cash-account file ..	24 & 25B	.....
10	Register of grazing collections ..	.....	F. 14
11	Acquittance rolls file ..	27A	.....
12	Diary book ..	.....	F. 333
13	Register of receipts and issue of documents ..	.....	G. 41
14	Despatch book including stamp account and delivery book ..	.....	G. 98 & 52
15	Order book in which the Range Forest Officer and Divisional Forest Officer enter orders ..	.....	F. 347
16	Vernacular Standing Order File ..	.....	.....
17	Working Order File ..	.....	.....
18	First Report and Enquiry Report books ..	.....	F. 128 & 116
19	Register of Offenders ..	.....	F. 15
20	Register of agricultural implement wood given out ..	Where such is prescribed by	given. Form to be Conservator.
DEPÔT OFFICER.			
<i>Forest Depot.</i>			
1	Jungle (Felling) Register kept by Kamgar Guards ..	5 & 5A & 76 where necessary	.....
2	File of monthly returns of receipts and issues in Forest Depôts (Progress reports) ..	6 & 6A	.....

Serial No.	Description.	Manual Form number.	Press Form number.
3	Pass book .. .. .	....	F. 100
4	First Report book .. .. .	....	F. 128
<i>Sale Depot.</i>			
1	Register of receipts in depôts	7 & 77 where necessary	
2	Register of disposals in depôts	8	....
3	File of monthly returns of receipts and issues in depôts	9	....
4	Bill book	13	....
5	Receipt book	14	....
6	File of sale slips .. .. .	....	F. 329
7	Cash-book and Cash account file	24 & 25A	....
8	Pass books .. .. .	....	F. 187, 189 & 190.
9	Wagon pass Register .. .. .	....	F. 22
10	First Report book .. .. .	....	F. 128
11	Enquiry Report book .. .. .	....	F. 116
12	Register of dead-stock	16	....
13	Register of receipts and issues of documents	46	G. 41
14	Despatch book including stamp account and delivery book .. .. .	....	G. 98 & 52
<i>Naka Office.</i>			
1	Pass book .. .. .	....	F. 187 & 189
2	Wagon pass Register .. .. .	....	F. 22
3	Passes checking Register .. .. .	....	F. 23
4	Permit book	15A	....
5	Cash-book and Cash account file	24 & 25B	....
6	First Report book .. .. .	....	F. 128
<i>Beat Guards.</i>			
1	Diary book .. .. .	....	F. 334
2	First Report book .. .. .	....	F. 128
3	Register of kirkol permits .. .. .	....	F. 24
<i>Saw Mills.</i>			
1	Register of muster rolls	31A	....
2	Register of daily outturn	78	....
3	Register of receipts in depot	7	....
4	Register of disposals in depot	8	....
5	Return of receipts and issues in depot	9	....
6	Pass books .. .. .	....	F. 187, 189 & 190
7	Cash-book and Cash account file	24 & 25A	....
8	Bill book	13	....
9	Receipt book	14	....
10	Contractors' and Disbursers' Ledger	33	....
11	Register of dead-stock	16	....
12	Acquittance rolls	27A	....
13	Account of articles pertaining to engines	79	....
14	Register of receipts and issue of correspondence	46	....
15	Stamp account and delivery book .. .. .	....	G. 98 & 52

APPENDIX XXVIII.

[Article 21] of Manual.]

Value of produce removed under rights or granted free or at reduced rates.

Circular No. 9-113-7, dated Simla, the 26th June 1911.

From—F. Beadon Bryant, Esquire, Inspector General of Forests to the Government of India ;

To—All Local Governments and Administrations.

I have the honour to invite a reference to this office Circular No. 6, dated the 5th March 1897, which is reproduced as Appendix XXII to the Forest Department Code, 6th edition.

2. Owing to the omission from that circular of anything definite regarding the method of calculating the value of forest produce removed under free grants or concessions, misunderstandings have arisen, and in consequence the value of such produce is not always uniformly calculated. As uniformity is desirable, I would request that, if there is no objection, the following rules may be observed in calculating the value of forest produce removed by right and privilege-holders, by free grantees and by concessionists, for the purposes of the Annual Forest Administration Reports :—

(a) The basis of calculation will in all cases be the royalty value of the produce as obtaining in the locality concerned ; in other words, the ordinary rates paid to Government by purchasers who remove the produce from the forests.

(b) In the case of produce removed by right-holders, the value of grass and grazing will be calculated at full rates ; that of other produce at half rates.

(c) In the case of produce removed under free-grants, the value will in all cases be calculated at full rates.

(d) When produce is granted at reduced rates, the value of the grant will be the full royalty payable on the produce less the amount actually paid.

(e) The information should be given separately under each of the heads, Timber, Fuel, Bamboos, Grass, and Grazing, other

minor forest produce, and may best be supplied in a table drawn up in the following form :—

	Timber.		Fuel.		Bamboos.		Grass and grazing.	Other minor produce.	Total value.
	Cubic feet.	Value.	Cubic feet.	Value.	Number.	Value.	Value.	Value.	
Right-holders .		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Free-grantees .									
Grants at reduced rates .									
Total ..									

3. These rules involve no change as regards produce removed by right-holders, which is often of inferior quality and is frequently removed from localities too remote to be exploited for trade purposes. Produce extracted by free-grantees, on the other hand, is generally obtained from localities exploited for trade purposes and is usually of good quality. Its valuation at full rates appears to be justified, and this, I understand, is the course generally followed.

NOTE.—This circular was communicated to the Government of Bombay with Government of India letter No. 606-F.—142-2, dated 28th June 1911.

APPENDIX XXIX.

Instructions for Inspection of Offices.
(Supplementary to Appendix XXIV.)

The following should not be taken as an exhaustive or comprehensive list of questions according to which inspection should be conducted. Some of the salient points only to which an inspecting officer should direct his attention are given. It is not intended that inspection should be mechanical or strictly limited to the points herein mentioned. An inspecting officer is at liberty to make his examination as varied and as thorough as the requirements of each office necessitate. His principal duty is to see that powers delegated to officers are not abused, that the rules and regulations and orders of Government and other competent authorities issued from time to time are observed in their proper *spirit*, and to draw the attention of the officers concerned to any irregularities. His duty is to investigate as well as to educate, to cut down unnecessary and unauthorised duplication of work, and to suggest curtailment wherever this is possible without sacrificing efficiency. The tendency of noting every minute error in the inspection report and starting correspondence on account thereof should be avoided, otherwise the remedy will be worse than the disease. Minor points should be corrected on the spot. The chief points which should receive attention can be summarised as follows :—

- (1) Departures from rules and orders.
- (2) Abuses of power.
- (3) Defects in system of working rendering possible, among other things, defalcations and loss of public money, etc., etc.
- (4) Undue prolixity of routine.

The inspection of an office will chiefly concern the registers and books prescribed to be maintained in that office in Appendix XXVII and should be on the following lines :—

I. DIVISIONAL FOREST OFFICES.

(1) *Record of reserved and protected forests (Form No. 1).*

(i) This is supplied by the Forest Settlement Officer—*vide* Article 339 of Forest Manual Volume II and should subsequently be kept posted up to date by the Divisional Forest Officer.

(ii) See that it has an alphabetical index of the names of the villages.

(iii) Compare with *Government Gazette* notifications and see that it is correctly written up and a note is made in the *Gazette* to the effect thus “Entered in the register and on the map” and that

the entries in the register have been attested by the Divisional Forest Officer.

(NOTE.—The object of this is to ensure the posting up to date of the register and the map.)

(iv) Are all rights recorded by the Forest Settlement Officer, especially in respect of new notifications, entered in the register ?

(v) Were notices under section 20 of the Indian Forest Act duly published in respect of each reservation under section 19 ?

(2) *Maps of reserved and protected forests.*

(i) Are all village maps duly coloured and corrected up to date according to the forest register (serial No. 1) ?

(ii) Are all topo maps coloured according to village maps and all blocks and compartments shown on them in the case of organised forest ?

(3) *Register of maps (Form No. 45).*

See that—

(i) it has an index as follows :—

I.	Index map	..	..	Page
II.	Topo sheets—			
	1" sheets	..	..	"
	2" "	..	..	"
	4" "	..	..	"
	8" "	..	..	"
III.	Settlement maps	..	..	"
IV.	Taluka maps	..	..	"
V.	Village maps—			
	Yellapur Taluka	..	..	"
	Ankola "	..	..	"

and so on.

(ii) each of the first four classes has a separate serial number and class V a serial number for each taluka ;

(iii) the maps have been arranged in alphabetical order of the names of villages ;

(iv) the register numbers have been entered on the front back of the maps thus : 1-2 ; II 1'-3 ; III-5 ; IV-6 ; V-Y-4 ; V-A-5 and so on ;

(v) the maps have been kept in that serial order ;

(vi) acknowledgments are forthcoming for maps issued and are filed in one case ;

(vii) the stock is correct ;

(viii) the head clerk has attested the register in token of his annual inspection.

(4) Register of lands leased for temporary occupation (Form No. 73).

- (i) Is it in the prescribed form ?
- (ii) Are all rents recovered ?
- (iii) Are all leases complete and filed in the office ?
- (iv) Are any of the leases time-barred and, if so, have the lands been resumed ?

(5) Records of Ranges, Rounds and Beats (Form No. 75).

See that this contains names of forests (if unorganised) and blocks and compartments (if organised) and the area of each forest or compartment.

(6) Register of Demarcation (Press Form No. 12).

Have all the transactions that appeared in the monthly classified abstract (Form No. 35) been entered in this register ? Have also all the transactions carried out without cost to Government been so recorded ?

(7) Register of malki lands from which wood is allowed to be removed (Press revised No. 13).

- (i) See that the register is permanent, bound with sufficient pages, and that the same serial number runs from year to year.
- (ii) Check the entries with the cases which must be filed together for easy reference.
- (iii) See that undue delay and useless correspondence have not ensued.

(NOTE.—This register is intended to be a useful check over smuggling and fraud in Government forests and at the same time to serve to do away with much clerical work of inwards and outwards the cases and to facilitate reference to the numerous cases in one place with a view to their speedy disposal.)

(8) Control Books (Forms Nos. 2, 3 and 4).

(i) See whether the blocks and compartments have been entered in the order and according to the years given in the working plans and then the result and the year of working shown against them.

(NOTE.—The mistake is often made of entering the coupes in the order in which they are worked.)

- (ii) Are excesses and deficits duly accounted for ?
- (iii) Are departures, if any, from the plan authorised in each case ?

(iv) Do the figures of yield, especially in the case of coupes sold standing, represent the result of actual working as checked from time to time by the felling official or are they mere estimates based on contractors' figures? See how they have been compiled.

(v) Have control books been kept up for forests for which no working plans have been framed (Article 47 of Forest Manual, Vol. I)?

(vi) Have the previous orders issued on the control forms been carried out?

(9) *Return of receipts and issues in depôts (Form No. 9).*

(i) See that this contains an account of every operation from start to finish, i.e., from girdling and marking of trees to disposal of the material in the sale depôts.

(ii) Compare and check all receipts and disposals with expenditure and receipts, respectively, in the monthly classified abstract and with forest depôt returns in Forms Nos. 6 and 6A and sale depôt return in Form No. 9.

(iii) In divisions where timber operations are carried out, this register is likely to be burdened with a large number of entries under 'Forest Depôts' brought over month by month for years due, generally, to failure of contracts. Such arrear work should not be allowed to drag on for years, since not only are the prescriptions of the working plans thereby rendered useless but the material felled and converted in the forest also rots or disappears gradually, while the divisional stock register continues to be unwieldy until the material is disposed of in some way or other. It is desirable, therefore, that such items should be disposed of at once; examine the register on this point.

(10) *Register of forest produce credited in Form No. 9 for which contractors are to be paid (Form No. 9A).*

Trace all the material credited in Form No. 9 and the payments charged in Form No. 35 each month in this register.

(NOTE.—The main object of the register is to prevent overpayment.)

(11) *Register of outstandings (Form No. 11).*

Is this register written and is the return in Form No. 11A prepared according to the instructions laid down in Article 62 of Forest Manual, Vol. I?

(12) *Register of free grants (Form No. 12).*

(i) See that the actual quantity and value of produce originally sanctioned are shown in columns 6, 7 and 8; if less than the sanctioned quantity is taken, the deficit is shown in the column of remarks and if more is taken no mention is made as it goes into ordinary accounts.

(ii) See that no grants are made as a matter of course for other than authorised purposes and that the powers of the officer concerned are not exceeded, *vide* Articles 449 to 451 and 461 of Manual, Vol. II.

(iii) See that unnecessary correspondence and work are not caused by the grants, the following instructions being kept in view:—

“Applications except in fresh cases of accident by fire, etc., received between June 1st and October 31st only are to be dealt with. Applications received within this time should be sent with a consolidated list in the sub-joined form to each range concerned on November 1st. The lists with the Range Forest Officer's recommendations should come back to the divisional office by December 31st. Orders passed on it by first week of January should be carried out by May 31st when the lists should be returned with final report in each case. The *list* will be inwarded and outwarded and not each application accompanying it.”

List of applications for free grants in the range during 19

Serial No.	Name of applicant.	Place of residence.	Amount of grant applied for.	Purpose for which applied for.	Report by R. F. O. as to what assessment applicant or his nearest undivided relative pays, what other income he gets, etc.	Amount of grant recommended.	Order of D.F.O.	Final Report of R.F. O.

(13) *Register of live-stock.*

Is this written up in accordance with the orders contained in Appendix XVII of Vol. I of the Forest Manual ?

(14) *Register of stores, tools and plant (Form No. 16).*

(i) See that it is a permanent register (not renewed yearly) with a page or two assigned to each class of article and an index on the opening page.

(ii) That it contains also an account of each range separately.

(iii) Have all articles of dead stock, to whatever head charged, been regularly credited in the register as they appear in the monthly classified abstract ?

- (iv) Are acknowledgments for *all* issues forthcoming?
- (v) Have they been filed in one case to facilitate reference?
- (vi) Is the stock on hand correct?
- (vii) Have the articles been kept clean and in order?
- (viii) Have all the unserviceable articles been sold and the proceeds credited and the rest kept in proper repair?
- (ix) Is the register attested by the Divisional Forest Officer in token of his annual stock-taking?

(15) *Cash Book (Form No. 24).*

Check the postings in the following subsidiary books and files:—

- (i) *Receipt book (Form No. 14).*—Any instance of money received not having been credited in the cash book the same day?
- (ii) *Account current (Form No. 21).*—~~(a) The Dr. side to be first checked with the letters of credit.~~ S. No. 98
- ~~(b) Were there any over-drawings?~~
- ~~(c) Were there large balances undrawn at the close of the financial year?~~

(NOTE.—The object of the register is to prevent undue demands on and unnecessary reserve of funds at the treasury.)

- (iii) *Register of cheques (Form No. 22).*—(a) To be first checked with the cheque counterfoils.
- (b) Were any cheques drawn for expenditure on works not actually carried out?
- (iv) *Contractors' and disbursers' ledger (Form No. 33).*—(a) See whether the recoveries on Cr. side tally with the amounts admitted in the subordinates' cash accounts (Form No. 25A or 25B).

(b) Also see that the balances on hand at close of each month did not exceed the amount of security in each case and in the case of subordinates that it was not unduly large.

- (v) *Classified abstract of Revenue and Expenditure (Form No. 35).*—(Serial No. 23).

(vi) *Schedule of remittances (Form No. 36).*—See that the monthly total only of each account unit is given in the cash book.

- (vii) *Register of contingent charges (Press revised No. 10).*—(a) Check with available vouchers under Rs. 25.

(b) See that the monthly total only is given in the cash book, and

(c) whether due vigilance and economy are being exercised in respect of contingent expenditure (Article 109 of the Forest Manual, Vol. I).

(viii) *Register of receipts of deposits and (ix) Register of repayment of deposits.*—Examine lapsed deposits in respect of undue delay in settling deposits, which is forbidden—*vide* Article 134 (iii) of Forest Manual, Vol. I.

(x) *Establishment pay bill file.*—(Serial No. 21).

(xi) *Travelling allowance bill file.*—(Serial No. 22).

(xii) *Voucher file.*—(Serial No. 24).

(xiii) Have the refunds been noted against the original collection items in the cash book as well as the classified abstract ?

(16) *Record of sanctioned works (Form No. 37).*

(i) Does it contain an index of all works according to different sub-heads—Roads, Buildings, Wells, etc.?

(ii) Trace all transactions shown in monthly classified abstract in this record.

(iii) See that a completion certificate is submitted in each case.

(17) *Register of Revenue and Expenditure in each forest unit (Form No. 38).*

(i) Is this written according to rounds, which are now account units ?

(ii) Is it in harmony with the Accountant General's monthly summary ?

(18) *Register of pass, permit and other like important books (Press revised Form No. 16).*

(i) Check the receipt side with the advice list of forms supplied by the Press and the issue side with the file of acknowledgments and see whether the balances drawn are correct.

(ii) Have the printed numbers of the first and the last pages of each book issued been entered in the column provided ?

(iii) Is the stock on hand correct according to last balance ?

(iv) Is the stock out of proportion to requirements ?

(19) *Authorizations to issue certain books to certain subordinates.*

Pass, permit and receipt books are to be issued only to such of the subordinates as have been authorised to keep them in the following form :—

No. of authorization.

Date

The Round Forester

Naka Guard

is authorised to keep—

One green pass book.

Two grazing pass books.

One permit book (for minor forest produce).

One receipt book.

D. F. O.

Is a register of such authorizations maintained ?

(20) *Authorizations to issue passes (Press revised No. 331).*

(i) Have any of the authorizations been granted injudiciously ?

(ii) Have the conditions to be complied with in each case been clearly laid down in the authorization ?

(iii) Is the time allowed in each authorization within the limit prescribed in transit rule 23, viz., one year or within the time stipulated in the agreement whichever is less ?

(iv) Was each time-expired authorization returned immediately and pasted on to the counterfoil in the book ?

(NOTE.—The authorization should be retained by the Range Forest Officer and the number of pass books authorized and issued by him to the holder, immediately endorsing on each the number and date of the authorization. On the expiry of the time, the Range Forest Officer should get back the used and unused pass books and return the authorization to the Divisional Forest Officer.)

(21) *Establishment pay bill file.*

See that—

(i) no regular pay bills except acquittance rolls were obtained from subordinates for the purpose of the divisional consolidated pay bills.

(ii) the details of each individual in the grade of Rs. 12 and above have been given in such bills.

(iii) that not more than one bill was prepared for arrear salaries for more than one month drawn at one time.

(NOTE.—The object of (i) is to prevent unnecessary work in the subordinate offices and of (ii) is that the file of such detailed bills should serve as the general pay bill register in the divisional office.)

(22) *Travelling allowance bill file.*

(i) Are all bills (office copies of those sent with accounts) arranged in the file in the order of their charge in the monthly classified abstracts ?

(ii) See that each individual claim was preferred by the 10th of the month following that to which it refers ;

(iii) that the consolidated bill for each range was prepared in the divisional office and sent for payment by the 20th ; and

(iv) whether any claim preferred later was admitted without satisfactory reason.

(NOTE.—The object of items 2 to 4 is to save forms, minimise work and ensure punctuality.)

(v) Is every bill passed by the Divisional Forest Officer in conformity with the regulations especially in point of (1) necessity, (2) frequency and (3) duration of journeys or halts, so as not to contravene the fundamental principle of travelling allowance that such allowance must not be a source of profit ?

(vi) Have all bills passed by the Divisional Forest Officer and the Conservator been entered in the prescribed register (Press No. 20) ?

(vii) Is there any entry of double payment in it ?

(23) *Monthly Classified Abstract (Form No. 35).*

(i) Examine with Forms Nos. 9, 9A and 11.

(ii) Trace every rate to its authority.

(iii) Scrutinise every item of expenditure as to its propriety and necessity.

(iv) See that there is no lengthy, unnecessary writing and the following instructions are carried out :—

Receipts and expenditure of the same nature should be given in tabular form whenever possible thus—

Permit fees as under :—

IIa.

Range.	Kind.	Quantity.	Rate.	Amount.
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IIb.

Range.	Quantity.	Rate.	Amount.
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IIc.

Range.	Kind.	No.	Rate.	Amount.
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II*d*.—Grazing collections as under :—

Range.	Village.	Kind of animals.	No.	Rate.	Amount.
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The above details under II*d* should be given in the office copy of the abstract for the purpose of the annual returns or reference. But they are not required either by the Accountant General or the Conservator. In the copies to be submitted to these officers the following particulars will suffice :—

II*d*.—Grazing collections as under :—

Round.	Amount.
--------	---------

Similarly in the case of expenditure—

A-II.—Cost of marking coupes as under :—

Voucher No.	Period.	Block and coupe.	No. of		Number of coolies.	Rate.	Amount.
			Boundary trees marked.	Standards marked.			

A-VIII*f*.—Instead of giving details of the same nature on 10 to 12 full pages, it will suffice to put them in tabular form on less than one page thus—

Cost of clearing and burning fire lines as under :—

Voucher No.	Period.	Block and compartment or forest.	Line No.	Length in miles.	No. of coolies.	Rate.	Amount.
-------------	---------	----------------------------------	----------	------------------	-----------------	-------	---------

A-VIII*g*.—Cost of silvicultural operations as under :—

Voucher No.	Period.	Block or compartment.	No. of		No. of coolies.	Rate.	Amount.
			Creepers cut down.	Hollow trees felled.			

Thus the particulars of one voucher will be given in one line instead of in many. This can be done under other items similarly. With a little attention and judgment as indicated above on the part of the members of the office, considerable clerical work can be saved, in making three copies of the abstract every month.

(24) *Vouchers.*

1. See that the following procedure is observed in the preparation of vouchers for expenditure incurred by Range or Round Officers :—

- (i) Vouchers should ordinarily be in the prescribed form.
- (ii) Such forms should not be attached by Range and Round Officers to—

(a) receipts taken on blank paper when the forms are not available ;

(b) receipts obtained for payment for money order commission, toll and the like, for which the Post Office, Toll and other Departments have their own forms ; and

(c) receipts issued by the Treasury Officers for the value paid for service postage stamps.

(NOTE.—The object of these instructions is to prevent waste of forms and time of subordinates.)

(iii) The disbursement certificate should be written by Range and Round Officers under the original receipts.

(iv) The 'passed for' and 'cancelled' endorsements should be entered by the Divisional Forest Officer under the original receipts, when the amount thereof does not exceed Rs. 25.

(v) In the case of receipts for sums exceeding Rs. 25 taken on blank paper, the required voucher forms should be attached *in the divisional office*.

(vi) Whole sheet voucher forms should not be used when half sheet ones suffice.

(vii) No duplicates of vouchers should be taken or kept in the range or round office.

(viii) Receipts for advances made to Range and Round Officers should be rendered in one consolidated receipt form which should be prepared in the divisional office and sent with the monthly cheque to the Range Officer.

2. See that muster rolls of daily labourers have been prepared and scrutinised in the manner laid down in paragraph 11 of Appendix XXIII of Manual, Vol. I.

(25) *The keeping of documents in cases and sorting and destruction of useless documents.*

Have the instructions regarding filing, sorting, preservation and destruction of records given in Appendix XXVI of Vol. I of the Forest Manual been duly attended to ?

(26) *Correspondence and register of receipts and issues of correspondence (Form 46).*

(i) Examine minutely as regards—

(a) needless correspondence,

(b) needless registering,

(c) unnecessary lengthy writing, and

(d) unusual delay in disposal.

(ii) As regards (i) (a) the following examples will serve as a guide :—

(a) Circulating a standing order to Range Officers. This causes unnecessary writing of copies in range offices ; such copies can easily be made in the divisional office where facilities of typewriter and cyclostyle exist, and sent to the ranges.

(b) Forwarding a case for noting an order and returning. Same as (a).

(c) Supply of forms, books, maps, dead stock and other articles. This should be regulated as far as possible once a year. Should nevertheless need arise, the Range Officers should arrange demi-officially with the head clerk who would show the issues in the registers and file the acknowledgments.

(d) Forwarding sale and other notices with endorsements. The object of notices is publication. Any endorsement to the effect is therefore superfluous.

(e) Sending cases to Range Officers for returning after detaching permits, passes, sale slips, etc. The extra unnecessary work in range office involved in the process may be stopped by detaching the documents in the divisional office and sending with a memorandum form specially printed or typed for the purpose and filing the cases in the divisional office with a note to that effect.

(f) Writing orders on simple matters which could easily be communicated by personal instructions, verbal or in writing.

In the case of the latter the following procedure may be followed :—

There should be two order books—one with the Range Forest Officer for the Divisional Forest Officer to write any personal orders in, and another with a Round Officer for the Range Forest Officer to write orders in. Sealed printed books of 25 pages octavo in the following form should be supplied from the divisional office :—

Order book.

Camp.	Particulars of order with date and signature.	Remarks as to compliance with date and signature.
1	2	3

These books should be carried by the officers in their pocket and presented whenever called for by superior officers. It will save a good deal of correspondence.

(NOTE.—There is a tendency on the part of the Divisional Forest Officers to carry on a large portion of their correspondence with the Range Officers in English. That should be avoided. So far as diaries and special reports, which must be written by the Range Forest Officer himself, are concerned, there is no objection to this course. But in other matters, such as weekly returns of work done in connection with contracts upon which orders are given that have to be translated and sent to the Round Foresters and Guards and in account matters, etc., their submission in English entails a considerable amount of work to the Range Forest Officer himself which should be done in vernacular by his office establishment, it is inadvisable. The primary duty of the Range Forest Officer is to be constantly out in his forests for inspection of works, conducting sylvicultural operations and general supervision. The office work demanded from him should, therefore, be reduced to a minimum and as much of it as possible should be done by the office establishment, not by the Range Forest Officer himself.)

(iii) Regarding (i) (b) the examples given below should be followed :—

(a) *Government Resolutions.*—There is no object in inwarding these. There should be a file of A and a file of B Resolutions, each containing cases relating to the different Departments—Revenue, Financial, Judicial, Public Works and General—and an index at the beginning according to the cases, showing number, date and subject-matter of each Resolution contained in each case. On receipt of a Resolution it should be marked A or B as the case may be, entered in the index and then placed in the proper case in the file concerned.

(b) *Government Resolutions, Books, etc., circulated by Conservator.*—These should not be inwarded or outwarded. Under the circulating endorsement the date of receipt and the date of despatch underneath it with the signature of the Divisional Forest Officer should be entered. The number and date of the Government Resolution or the title of the book circulated should be shown in the despatch book. This will serve for all reference.

(c) *Circular Orders.*—There ought to be two files—one containing the 'Standing Orders' of permanent nature and the other the 'Working Orders' for the time being in force, each having an index on the opening page giving subject-matter of each circular. The consecutive number of the index with the initial letters S. O. or W. O. should be given to each order. No registering is necessary. The S. O. file will continue from year to year and the W. O. file will be annual.

(d) *Reminders.*—These should not be registered at all. The number of the original letter should be given to them with

the number of the reminder underneath it—thus $\frac{112}{1}$ and $\frac{112}{2}$ and a note made in the office copy to the effect—thus :—

First reminder on 2nd April 1914.

Second reminder on 5th May 1914, and so on.

One of the common instances of redundant office work is the answering of reminders in a ceremonious letter form. This should be stopped and all reminders, if an answer is necessary, should be returned with the note—

' My No. _____, dated _____'

Signature of officer.

(e) *Diaries, progress reports, monthly accounts, application for funds and other returns from Range Forest Officers.*—Such periodicals should not be registered but filed in serial order. The files will show which have not been submitted.

(f) *Postal instructions, indents for service stamps, house rent lists and letters about occupying bungalows, wires, orders for carts, supplies of railway wagons, summonses, missent letters, rahadaris or special messages.*—Such letters should be treated as demi-official.

(g) *Sale or other notices.*—No inwarding and outwarding is required. The title of the notice will be quoted in the ' tapal ' book for reference.

(h) *Securities of forest subordinates (S), travelling allowance bills (T.A.B.), offence cases (D.O.) and sale slips detached from them and sent for record, cases relating to wood in Malki number (M.), casual leave (C.L.) and memoranda about shooting licenses (S.L.).*—Such documents which have a register of their own should be given the consecutive numbers of that register with the initial letter of the same as shown and should not be entered in the inward or outward register. Forwarding memoranda should not be used for travelling allowance bills and shooting licenses.

(iv) Regarding (i) (c) lengthy, unnecessary writing in the register, often amounting to copying almost the whole letter, should not be allowed. Only the brief purport is to be given. The rule should be that no one entry should exceed a sentence of three lines in any one case.

(v) See whether 'back' and 'forward' nos. have been entered.

(27) *Register of books (Form No. 45).*

(i) Trace all receipts as per advice memoranda (which should be filed in one case for ready reference) in the register.

(ii) Similarly trace all issues to acknowledgments (also filed in one case).

(iii) Are the books arranged in the order laid down in the Appendix XXV of the Forest Manual, Vol. I?

(iv) Is the register attested by the head clerk in token of his annual stock-taking?

(28) *Departmental Manuals, Civil Service Regulations, Civil Account Code, etc.*

(i) Are all the slips inserted in their proper places?

(ii) Are they noted in the list attached to each of the books?

(29) *Register of forest offences (Press revised No. 11).*

(i) Note the delay from stage to stage of each case in view of the maxima allowable;—

One day between discovery and the first report;

Fifteen days between the first report and the enquiry report;

One week for divisional order;

One month between divisional order and the final report.

(ii) Is the divisional order in each case authorised by rule?

(iii) Any tendency towards either undue leniency in serious cases or injudicious severity?

(iv) Are the rewards in offence cases which are debited in the classified abstract admissible under the rules in force and given as a matter of course in each and every case?

(30) *Register of forest produce seized and disposed of (Form No. 17).*

See that—

(i) the property seized in any case is entered in the register only after the Divisional Forest Officer has decided whether such case is to be compounded, prosecuted or discharged.

(ii) it is not entered in the case of a compounded offence (*vide* Article 67 of Forest Manual, Vol. I).

(31) *Register of Agreements (Press revised No. 25).*

(i) Have due agreements been executed for all coupes and farms sold standing and compartments exploited and roads, buildings and other constructions executed by contractors?

- (ii) Have they all been entered in the register ?
- (iii) Have all extensions been endorsed on the original agreements and duly attested by both parties ?
- (iv) Have all such extensions been entered in the register ?

(32) *Register of securities of forest subordinates (Form No. 72).*

- (i) Have all subordinates on or above Rs. 10 furnished securities ?
- (ii) Are all the securities furnished valid ?

(33) *Service books and service rolls.*

Are these posted to date according to pay bill ? Are the entries on the first page attested and re-attested wherever necessary ?

PERSONNEL.

(34) *General state of discipline.*

- (i) Has the head clerk a complete control over the office ?
- (ii) Are the clerks obedient to the head clerk ?

(35) *Efficiency of each member of the establishment.*

- (i) Is the head clerk capable and earnest in the management of the office ?
- (ii) Does he confine his attention to one branch and remain ignorant of what goes on in any other ?
- (iii) Are lists prepared showing the details of work allotted to each of the clerks ?
- (iv) Are the duties of the clerks changed every year ?
- (v) Is each of the clerks efficient to perform the duties of any sections of the office ?
- (vi) Is the handwriting as good as it might be, and are efforts being made to improve it ?
- (vii) Are the clerks trying to improve their English and their methods generally on the lines ordered ?

(36) *Working hours.*

Are the prescribed hours strictly adhered to ?

(37) *Irregularities.*

Were any irregularities noticed in the work or behaviour of individual clerks or menials ?

(38) *Complaints.*

- (i) Have the clerks any legitimate grievances ?
- (ii) Have they any difficulty in bringing forward a complaint ?

(39) *General.*

- (i) Are the clerks' tables tidy and is the office generally so too ?
- (ii) Are the rooms clean ?

II. RANGE FOREST OFFICES.

(To be examined by the Divisional Head Clerk.)

(40) *Record of reserved and protected forests (Form No. 1).*

- (i) Is this attested by the Divisional Forest Officer ?
- (ii) Have all subsequent additions and alterations according to the divisional record as intimated from time to time by the Divisional Officer been entered ? (The inspecting head clerk should take notes from his office record with him.)

(41) *Maps of reserved and protected forests.*

- (i) Have all the village maps and topo sheets been coloured and attested by the Divisional Forest Officer as to their accuracy ?
- (ii) Have all subsequent alterations as intimated by the Divisional Forest Officer been shown on the maps ? (The notes taken by the head clerk under item 1 'Record' should serve this check.)

(42) *Register of maps (Form No. 45).*

Follow serial No. 3.

(43) *Register of malki lands from which wood is allowed to be removed (Press revised No. 13).*

Check this with the divisional register which the head clerk should take with him.

(44) *Records of Rounds and Beats (Form No. 75).*

See that this is an extract from the divisional record attested by the Divisional Forest Officer and hung on a board in the range office.

(45) *Register of annual fires (Press revised No. 47).*

- (i) Is this in the prescribed form ?
- (ii) Check the posting dates with first offence reports.

(46) *Forest Journals (Press revised No. 336).*

Examine this on the following points :—

- (i) The journal should be kept in the forest note book.
- (ii) There should be a separate book for each High Forest block (series) and one for unorganised forest. In the case of fuel and casuarina blocks, one book for as many blocks as it may provide for, allowing one leaf for each coupe, will suffice. The pages in each book should be numbered and an index given on the first page, showing the pages which each compartment (or village in the case of unorganised forest) occupies. Each compartment (or village) must have equal room in the book so that the whole book may be utilised.
- (iii) The entries in the journal should be limited to the record of observation actually made in the field, and should be made by the Range Forest Officer himself in English. The notes to be made should refer to—

A.—*Growing Stock.*

- (i) General.
- (ii) Natural reproduction.
- (iii) Bamboo flowering.
- (iv) Seed-years of important species.
- (v) Seasons of flowering, ripening of seed, leaf fall and new leaf.
- (vi) Species, whether or not killed by girdling.
- (vii) Coppicing capacity of important species.

B.—*Factors influencing the crop.*

- (i) Man : forest offences.
- (ii) Fire protection.
- (iii) Climate.
- (iv) Injurious plants, such as *Lantana*, *Eupadarium Odoratum*, *Strobilanthes* species ; and any other species which may become dangerous.
- (v) Other causes of injury.

C.—*Results of work done.*

- (i) Marking for regeneration fellings and the result of the operations.
- (ii) Marking for fellings other than for regeneration. These will include fellings made for the improvement of the forest as well as those for yield purposes.

- (iii) Creeper cutting.
- (iv) Felling of ficus bound trees.
- (v) Stream improvement.
- (vi) Notes on extraction.
- (vii) Brief references to roads, bridges, paths, buildings, camping grounds, fences and wells.

(iv) The notes should not be in too large writing, as the journals are permanent and room must be left for entries in the future. They should not exceed 2 or 3 lines under each head.

(v) In the case of the book for organised forest the heading of the column of 'Range' should be changed to 'Block' (in the case of unorganised forest to 'village') and that of the column 'Forest' to 'Compartment' (in the case of unorganised forest to remain as it is).

(47) *Register of stores, tools and plant (Form No. 16).*

(i) See that the register is kept in the same manner as the divisional register (*vide* serial No. 14 (i)) ;

(ii) that it contains also the account of each round separately .

(NOTE.—The account of stores at a sale depôt may be independent of the range account.)

(iii) Check the receipts with the divisional register and issues with the acknowledgments (to be filed in one case) and see that the balances brought forward are correct.

(iv) Is the stock on hand correct according to the last balance ?

(v) Have the articles been kept clean and in proper repair and order ?

(vi) Has the register been attested by the Range Forest Officer in token of his annual stock-taking ?

(48) *Live-stock and their register.*

(i) Have the two registers prescribed in Appendix XVII of the Forest Manual, Vol. I, been maintained ?

(ii) Scrutinise and see whether the work done by animals in the one is adequate.

(iii) Also scrutinise and see whether the expenditure on up-keep in the other is really incurred.

(NOTE.—There is every possibility as regards (ii) of the animals being mis-employed, kept idle or overworked and as regards (iii) of the animals being ill-fed.)

(iv) Is the condition of animals satisfactory ?

(NOTE.—This the Divisional Forest Officer should personally satisfy himself and endorse to that effect in the register.)

(49) *Bill book (Form No. 13).*

(i) Have bills been prepared for all sales held by Range Forest Officers and sanctioned by Divisional Forest Officer? Check with divisional orders.

(ii) Compare the endorsements on the back of counterfoils of bills with the divisional register of outstandings.

(NOTE.—The bills so endorsed will serve the purpose of a register of outstandings in the range office.)

(iii) Have due steps been taken for recovery of items outstanding for over one year?

(50) *Receipt books (Form No. 14).*

(i) Do all the leaves or counterfoils bear printed or manuscript serial numbers?

(ii) Are they in tact?

(NOTE.—It is very likely that a leaf may be used and torn out for some reason.)

(iii) Trace the amount of every receipt in the cash book.

(iv) See that receipts were not unnecessarily issued, for instance, in the case of permits, price of pass books, outstandings recovered and the like.

(NOTE.—For permit-money the permit, for price of pass book an endorsement on the opening page of the book that it was issued as per authorization quoted, also *vide* serial No. 55 (vii) and for outstanding recovery an endorsement on the bill will suffice.)

(51) *Permit books (Forms Nos. 15 and 15A).*

(i) Follow serial No. 50 (i), (ii) and (iii).

Examine each permit on the following points:—

(ii) that the period allowed was not out of proportion to the quantity applied for. For example, one month for a khandy (12.5 c.ft.) of timber, 20 days for a cartload of fuel and so on, whereas a week and three days at the most ought to have sufficed;

(iii) that the permit was sent immediately to the executing official and a purchase certificate in Form 15B given to the permitdar;

(iv) that the extensions given, if any, which also should be proportionate to the quantity applied for, have been duly endorsed on the permit by the issuing officer; and

(v) that each permit whether executed or not was immediately returned after expiry of its period and pasted on to the counterfoil in the book.

(vi) Check the excess amount recovered, if any, which ought not to exceed 50 per cent. of the original sum credited in the cash book.

(vii) see that no permit was given for reserved species—teak, blackwood, sandalwood, matti, honne, nandi, etc.

(NOTE.—The permit system comes under unregulated fellings—the term itself explains its nature. To ensure proper protection of forests therefore the rules laid down in this respect in Appendix VII of Forest Manual, Vol. II, must be strictly adhered to.)

(52) *Contractors' and Disbursers' Ledger (Form No. 33).*

- (i) Check the entries in cash book.
- (ii) See that the proper security was furnished for the advance in each case, and
- (iii) that the advances were not made unnecessarily.

(53) *Acquittance rolls (Press General No. 50).*

See that the instructions laid down in paragraph 10 of Appendix XXIII of Forest Manual, Vol. I, were attended to in the preparation of these rolls.

(54) *Cash book (Form No. 24).*

(i) Check the Dr. side in subsidiary books—serial Nos. 49, 50, 51, 52 and 55—the last in respect of price of pass books issued to contractors and others.

(ii) See that the following instructions were attended to:—

(a) In the case of permits for forest produce, the number of each permit, and the kind, quantity and rate of the material should be given in the column 'Particulars' as shown in the specimen form.

(b) In the case of grazing passes, the lump collection for each date should be shown as in the specimen form.

(c) In the case of other items of revenue, the number of the receipt in Form No. 14 given in each case should be quoted as in the specimen form.

(iii) Compare the dates in the cash book with those in the subsidiary books and see that revenue was credited on the same day it was collected.

(iv) See whether remittances to treasury were delayed beyond the limits prescribed in security rules without sufficient reason.

(v) Follow serial No. 23 (iv) as regards unnecessary and lengthy writing.

(vi) See that details of muster rolls, viz., name, rate and amount of wages of each coolie are not given but only the totals and that,

when any sums are withheld for future payment, such particulars concerning only the particular coolies are given.

(NOTE.—There will be no other means to verify when such sums come up for payment as the original muster roll will have been submitted with cash accounts and no duplicate is allowed.)

(vii) Also see that in the case of deposit repayment and re-debit of disallowed expenditure the particulars once given in the original items of credit and debit, respectively, are not repeated but a reference only to such items is shown.

(viii) Check the totals of each budget sub-head on Dr. and Cr. sides of the cash book with the certified copy of monthly cash accounts.

(55) *Register of permit, pass, receipt and other important books*
(Press revised No. 16).

(i) Check the receipt side with the divisional register and the issue side with the file of acknowledgments.

(NOTE.—Such books are to be issued to rounds, nakas and depôts only from the range office.)

(ii) Are the printed numbers of the first and last pages of each book issued entered in the column of issue ?

(iii) Are the balances brought forward correct ?

(iv) Does the last balance tally with the stock on hand ?

(v) Were fresh permit, pass or receipt books issued before the used up books were returned ?

(vi) Were any books issued in excess of the number authorised ?

(NOTE.—Test (v) and (vi) with the divisional books of authorizations, see serial Nos. 19 and 20.)

(vii) Check the issues of pass books to contractors and others with the credits shown for them in the cash book.

(56) *Transit pass books* (Press revised Nos. 187 to 190).

The examination must be minute and on the following points :—

(i) The use of pass books is to be strictly regulated. They should not be too freely issued to beat, naka and cutting guards. The reasons are obvious—one is that these low-paid servants are subjected to temptations which must be hard to resist and another is that they are furnished with an excuse for failure to protect their forests, nor are the books to be too freely issued to malkidars, inamdars and others. See, therefore, that the following alternatives are observed :—

(a) In the case of material removed on permit no separate pass is necessary. The purchase certificate (Form No. 15B) will serve the purpose.

(b) For all material removed by coupe and farm contractors the contractors should be authorised to issue their own passes under agreements.

(c) In the case of petty sales in forests the Range Forest Officer or the Round Officer holding the sale shall issue passes.

(d) In the case of wood from malki and inam lands, passes may be issued by the village patil and the inamdar respectively, when the lands are situated far away from Government forests, say, 15 miles. Otherwise the Round Forester or other specially deputed guard may issue them.

(ii) Test that passes were given either at the starting stations in the forests or at depôts before any material was actually moved and not without seeing the material.

(iii) Have any abuses of the following kinds come to notice?—

(a) A guard filling the counterfoils in the pass book for a contractor and keeping back the blank duplicates for some other purpose.

(b) Signing blank passes and leaving them in the book.

(c) A contractor or his agent authorised to issue passes, signing blank passes prior to giving the books to his karkun who fills in the rest and misuses the passes.

(NOTE.—Item (a) is an instance of the abuse described in clause (i). The course prescribed in sub-clause (b) of the same, therefore, is the only safeguard in such cases. Items (b) and (c) mean an entire want of supervision. It is want of supervision that generally induce contractors, inamdars or other license-holders, to commit breaches of rules. Pass books once entrusted to them are often not looked at again. The guard, forester and ranger may neglect to examine the books. Proper attention to duty on the part of every one concerned from ranger down to guard should be insisted on.)

(iv) See that pass books to contractors and others authorised to issue passes are given only by the Range Officer.

(NOTE.—By this arrangement not only will the account of all such books be in one place for the purpose of check but also the Range Forest Officer will have no excuse for neglect of supervision in cases where they are issued by the Divisional Forest Officer and not himself.)

(v) Have all pass books used or unused issued under clause (iv) above been taken back immediately on the expiry of the period of authorizations and the latter returned to the Divisional Forest Officer?

(vi) Were at least 25 per cent. of each class of the passes mentioned in clauses (i), (a) to (d), and given in one season examined by the Range Forest Officer and the fact noted at the end of his diary?

(vii) See that, where coupe contractors bring and stack their timber in their own depôts and leave it 3 to 4 years before removal

until they find satisfactory customers, the following procedure is followed by all depôt officers :—

A register should be kept in the following form for each contractor showing the details of timber brought by him to the depôt :—

Register of timber brought to the Depôt by contractor
from coupe of block No.
during the year 19 .

No. and date of original pass.	Jungle No. of logs.	Total No. of logs.	No. and date of fresh pass.	Register No. of vessel.	Jungle No. of logs.	Total No. of logs.	Remarks.
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There should be a file for each year, wherein the original passes of each contractor for the year should be placed in a separate case with an index to the cases on the opening page of the file. During the annual inspection of the depôt office by the Divisional Forest Officer, the register should be examined with the original and fresh passes.

(57) *Stamps and property marks.*

(i) Simultaneously with the check over pass books issued to subordinates, contractors and others, there must be a check also over the stamps used by the former, and the property marks registered by the latter. The stamps should be kept in proper custody. For instance, the Divisional Forest Officer's 'E' and the Range Forest Officer's 'R' stamps should not be with the clerks. They ought to be in the personal custody of the officers concerned. The 'S. N.' stamp should be with the rounds only when malki wood is being transported and at other times it should be kept by the Range Forest Officer. Similarly the Round's stamp should be kept by the Range Forest Officer during the close season from June to October.

(ii) Also the property marks are to be returned to the Divisional Forest Officer after the expiration of the license period and defaced by him.

(iii) Implicit compliance with the rules laid down is absolutely necessary and must be insisted on.

(58) *Serial numbers to bills, receipts, permits and passes.*

See that all permits and passes bear one serial number for the forest year and all bills and receipts one for the financial year.

(59) *Vouchers.*

As against serial No. 24.

(60) *Register of leave.*

Is all leave including casual leave granted to subordinates entered in the register? Check this with the orders.

(61) *The sorting and listing of records and destruction of useless documents.*

As against serial No. 25.

(62) *Register of receipts and issues of documents (Form No. 46).*

As against serial No. 26.

(63) *Despatch book and stamp account (Press General No. 323).*

(i) Was it examined and attested by the Range Forest Officer monthly?

(ii) Is the account correct?

(64) *Shooting licenses.*

See that a list of these in vernacular is hung on a board in the office for easy reference by foresters, guards, village officers and others.

(65) *Order book (Press revised No. 347).*

Is this maintained and have the instructions given in serial No. 26 (ii) (f) been duly complied with?

(66) *First offence reports file (Press revised No. 128).*

Are the reports duly posted and kept in serial order in a file?

(67) *Standing and working orders files.*

Are these duly kept up with indexes on the opening page?

(68) *License for sawing timbers.*

See that the following instructions are properly attended to:—

(i) To avoid unnecessary correspondence and 'barnishi' work in the matter, a file should be kept with an index, and each application should be given the serial number of the index, which should be quoted in the Range and Round despatch or delivery books throughout. After final disposal, the application should be placed in its proper place in the file. No inwarding and outwarding is needed.

(ii) No applications should pass to and fro between the Round Forester and the Beat Guard. There ought to be no correspon-

dence with Beat Guards. The Round Forester, and not the Beat Guard, should inspect and report to the Range Forest Officer on the application. The Range Forest Officer should then return the case to the Round Officer with the license if deemed fit. The latter should deliver the license to the Beat Guard only for supervising the operation. After the operation is finished, the Round Forester should remeasure the *pieces*, and not the sawn material, enter their measurements on the back of the license and return the license together with the case to the Range Forest Officer. The Range Forest Officer should then affix the license to the counterfoil and place the case on the file.

(iii) The Round Officer or the Beat Guard, on receipt of the Range Forest Officer's order on any application, should not waste his time in going to the applicant's house once, twice or until he is found and in waiting on him till he finishes the operation. Such a practice must be stopped. The duty of the Forester or the Guard is only to see that sawing is not conducted without permission while it is the look-out of the applicant to get permission and have the wood sawn within the time allowed.

(iv) Exhaustive lists need not be submitted by *Beat Guards* showing number, length, breadth, thickness and cubic feet of each kind of the sawn material, such as battens, beams, planks, etc. This is waste of time and paper. The object of the supervision is only to see that the neighbouring forest is not looted. For this purpose it will suffice if the logs or pieces sawn, which should be kept in tact tied up in their original form and not split up, are remeasured and entered on the back of the license by the Round Forester.

(69) *General.*

(i) Have any registers or books other than those prescribed been kept?

(ii) Were any registers or books kept in manuscript forms?

(NOTE.—The amount of clerical work involved in ruling columns and writing headings on, and lining each page of a manuscript register is very great and particularly in rounds, where no clerks are given, it is a hardship. The chief object in view at the present day is to curtail all unnecessary clerical work in these offices and enable the men thereby to spend more time in the forest and as little as possible at the desk. In order to attain this object obviously it is most necessary that their office work should be made as easy and light as possible, firstly, by supplying printed forms in lieu of manuscript ones and, secondly, by doing away with all unnecessary ceremonies in official correspondence. Special attention should be paid to this.)

(iii) Have any registers or books been placed on the record half used?

(NOTE.—This is a question of economy in printed forms and in the case of receipt, permit and pass books a free scope for fraud besides. Printed books or registers therefore should on no account be filed before they are completely used up.)

III. ROUND OFFICES.

(70) *Record of reserved and protected forests*
(Press revised No. 324).

- (i) Is this kept in the prescribed form ? and
- (ii) posted to date according to the range record ?

(71) *Record of Beats (Form No. 75).*

Is this kept pasted on a half sheet card board in the round 'daftar' ?

(72) *Register of lands leased (Form No. 74).*

Check the posting in the divisional register which the inspecting head clerk is to take with him. Are all rents recovered within the year ?

(NOTE.—Generally rents are not paid in regularly as in the Revenue Department. The Department should not have to go and seek out the lessees and beg for rents all the year round or have to carry on unnecessary correspondence and incur expenditure in recovering them through the Revenue Department. Penalty of double rates for failure to pay by the end of December each year and of cancellation of the lease for failure to pay by the end of December of the following year should be enforced.)

(73) *Register of stores, tools and plant (Form No. 16).*

- (i) As against serial No. 47 (i).
- (ii) Check the receipt side with the range register and the issue side with acknowledgments, which should be filed together.
- (iii) Are the balances brought forward correct ?
- (iv) Does the last balance tally with the stock ?
- (v) Have the articles been kept clean and in order ?
- (vi) Is the register attested by the Range Forest Officer in token of his inspection ?

(74) *Receipt book (Form No. 14).*

- (i) Is an authorization as per serial No. 19 kept in the 'daftar' ?
- (ii) Is the number of receipt books within the limit authorised ?
- (iii) Are all the books traceable in the range register ?
- (iv) Follow serial No. 50.

(75) *Pass books (Press revised Nos. 187 to 189 and 194).*

- (i) Follow serial No. 74 (i), (ii), and (iii).
- (ii) Follow serial No. 50 (i) and (ii).

(iii) Have passes been (a) issued unnecessarily or for the purposes mentioned in serial No. 56 (i) (b) where contractors are authorised and in No. 56 (i) (d), where others are authorised or (b) used for any illegal purposes stated in No. 56 (iii) ?

(76) *Register of permits for timber (Press revised No. 21).*

(i) Was each permit executed within the time allowed ?

(ii) Were any reserved species allowed in any case ?

(iii) Was wood allowed in any case over 25 per cent. of the value originally credited ?

(NOTE.—In marking more wood than a permitdar actually requires there is scope for fraud, hence the rules should be strictly enforced.)

(iv) Was excess value due, if any, fully recovered before the final pass in Press No. 170A was issued and the wood was removed ?

(v) Were 50 per cent. at least of these permits checked by the Range Forest Officer, *i.e.*, were the measurements tested before wood was removed ?

(NOTE.—There is ordinarily scope for fraud in the execution of permits. Therefore there should always be surprise checks of superior officers over their execution.)

(vi) Were all time-expired permits, whether executed or not, returned immediately to the range office ?

(77) *Permit book (Form No. 15A).*

(i) Follow serial No. 74 (i), (ii) and (iii).

(ii) Follow serial No. 51.

(NOTE 1.—Permits for fuel, bamboos and minor forest produce only are to be given by Round Officers within their charges and permits for timber by Range Forest Officer.)

(NOTE 2.—Permits for fuel, bamboos and minor forest produce may be executed by guards, but permits for timber by officers not lower in rank than a Round Officer.)

(78) *Grazing pass book (Press revised No. 194).*

(i) Follow serial No. 50 (i) and (ii).

(ii) Are these correctly issued as regards the rates and localities ?

(iii) Is the total sum of all passes given during each day correctly credited in the cash book ?

(iv) Were at least 25 per cent. of the passes issued to the people checked by the Range Forest Officer ?

(NOTE.—There is likelihood of the passes with the holders being for larger sums than the counterfoils in the book should even though they be written with carbon paper.)

(79) *Register of grazing fees (Press revised No. 14).*

Check the entries in the cash book.

(80) *Cash book (Form No. 24).*

- (i) Check the Dr. side in serial Nos. 74, 76, 77 and 78.
- (ii) Follow serial No. 54 (ii) to (viii).

(81) *Acquittance Rolls (Press General No. 50).*

As against serial No. 53.

(82) *Register of receipts and issues of correspondence (Form No. 46).*

(i) Was there any unnecessary correspondence between the Range Forest Officer and the Round Officer similar to that instanced in serial No. 26 (ii) ?

(ii) Any between the Round Officer and Guards ?

(NOTE.—There ought to be no correspondence whatever with naka, felling or beat guards.)

(iii) Is sufficient use made of the order book ?

(iv) Was there unnecessary registering as described in serial No. 26 (iii) ?

(v) Similarly, any lengthy writing in the register ?

(vi) Have back and forward references been entered ?

(NOTE.—Every headquarter-Round Forester who lives at the headquarters of a range must be considered as a member of the range office for the purpose of correspondence. He should not keep any barnishi at all like the clerk, but only a delivery book. Any original order from the Range Forest Officer should go straight into the order book. Cases sent from the divisional forest officer such as offence, free grants, malki, etc., should be delivered to the Round Forester with the usual endorsement for compliance (not to be outwards) entering them in the range delivery book quoting divisional numbers. The Forester, after executing the order, should endorse them to that effect and deliver them back to the range office, entering their divisional numbers in his delivery book. Thus the delivery book should be the medium for all correspondence between the particular Round Officer and the Range Officer.)

(83) *Despatch book and Stamp account (Press General No. 323).*

(i) Was this examined by the Range Forest Officer in his periodical inspection of the round office ?

(ii) Is the account correct ?

(iii) See that such account is not maintained in a round where a post office is common to the range office and the round. First offence reports and monthly cash accounts of such rounds shall be delivered in the range office whence they will be sent in one envelope to the Divisional Forest Officer.

(84) *Order book (Press revised No. 347).*

Is this used to the full extent as suggested in serial No. 26 (ii) (f)?

(85) *Standing orders file and working orders file.*

Are these kept up with indexes on the opening pages ?

(86) *First offence report books (Press revised No. 128).*

(i) Follow serial No. 50 (i) and (ii).

(ii) Have round enquiry report numbers been entered on all counterfoils ?

(NOTE.—It is the only way of discovering if any first report has been destroyed or not submitted.)

(87) *Enquiry report book. (Press revised No. 116).*

(i) Are the divisional order and the final report noted at the end of every enquiry report so as to link everything upto the divisional register ?

(NOTE.—This book is to be kept only by Round Officers. Enquiries instituted by Range or other Officers must go into the round book ; where a depôt is held by a Forester or Ranger an enquiry report book may be kept by such officer.)

(ii) Are there unusual delays in the disposal of cases ?

(88) *Register of offenders (Press revised No. 15).*

Examine this on the following points :—

(i) It should be written according to villages, two spare pages being assigned to each village.

(ii) An index should be given on the opening page showing the name of the village and the number of pages assigned to it.

(iii) The name of the offender should be entered under the village he belongs to, and the divisional offence number and year with the distinguishing letter A, B or D to show whether the case was prosecuted, compounded or let off with warning in the 3rd column 'nature of offence' against him, thus, D.O.I. 443A—1915-16 and a space of one line should be reserved after the entry of the name of each offender to admit the entries being made in the 3rd column against the man for 10 years.

(iv) If the same man happens to commit more than one offence his name is *not* to be entered over again but only the D. O. number and year should be added in 3rd column against his original entry.

(v) The name of the offender should be entered in the register only on receipt of the Divisional Forest Officer's order on the case and not before.

(vi) The register is not to be renewed annually but is to be continued for 10 years.

(NOTE. 1 on (v).—It may frequently happen that cases in which offenders are mentioned in the enquiry reports are decided by the Divisional Forest Officer as 'no offence'. Entering the names before receipt of such orders may necessitate subsequent corrections in the register unnecessarily.)

(NOTE 2 on (vi).—The object of the register is to show in one place the record of each offender for years past (say 10 years as this is the time prescribed for keeping the register) as such information is required to be given in each offence case. The object will be attained by a continuous register and not by an annual one.)

(89) *Record in rounds.*

See that the Round Officer keeps only the current record and sends everything else into the range office in the first week of July each year.

(NOTE.—The round record consists mainly of registers and cash, permit, pass, enquiry report, etc., books. These can be very easily sorted in the range office where there is a clerk.)

(90) *General.*

Follow serial No. 69.

IV. BEAT GUARDS.

(NOTE.—There ought to be no correspondence with Beat Guards—*vide* note under serial No. 82 (ii).)

(91) *Dairy book.*

- (i) Do the leaves bear printed or manuscript serial numbers ?
- (ii) Are the pages intact ?
- (iii) Is it written daily ?
- (iv) Is the writing unnecessarily lengthy ?
- (v) Is sufficient work shown ?

(92) *First offence report book (Press revised No. 128).*

Follow serial No. 86.

(93) *Register of 'kirkol permits' (Press revised No. 24).*

(NOTE.—To be kept where such permits are executed.)

- (i) Was each permit executed within the time allowed ?

(ii) Was value on account of excess material removed duly credited ?

(iii) Were all time-expired permits whether executed or not returned immediately to the issuing officer ?

(NOTE.—The number and date of pass to be entered in column 20 is the same as that of the permit shown in column 2. No separate pass to be issued—*vide* serial No. 56 (i) (a).)

V. NAKA OFFICES.

(NOTE.—As the round is the unit of accounts, all receipts collected in it, except at a sale depôt, should be incorporated in the round cash book, though for the convenience of the public, the naka-guard may be authorised to issue permits. In the round cash book it will amount to only one entry in lump on the Dr. side and one on the Cr. side monthly. As regards correspondence—*vide* Note under serial No. 82 (ii).)

(94) *Pass book (Press revised Nos. 187 to 189).*

Follow serial No. 75.

(NOTE.—This is to be used only when export passes have to be changed for internal passes.)

(95) *Wagon pass register (Press revised No. 22).*

(NOTE.—This is intended for transit by railway only.)

(i) Have the original passes entered in column 4 been pasted on to the counterfoils of fresh passes shown in column 11 ?

(ii) Examine whether they were issued by a duly authorised person.

(iii) Check the quantity entered in column 7 with the original pass.

(96) *Pass checking register (Press revised No. 23).*

(NOTE.—This is intended for transit by road.)

Check this in the same manner as serial No. 95.

(97) *Permit book (Form No. 15A).*

(NOTE.—Only in exceptional cases may naka officials be authorised to issue permits.)

Follow serial No. 77.

(98) *Cash book (Form No. 24).*

(NOTE.—To be kept where issuing of permits is allowed.)

Check the Dr. side into serial No. 96 and the monthly totals, on Dr. and Cr. sides into round cash books.

(99) *First offence report book (Press revised No. 128).*

Follow serial No. 86.

VI. DEPOT OFFICES.

I.—Forest Depots.

(100) *Felling operations.**Timber.*—

(i) Departmental operations.—

(a) See that no fresh compartment was allowed to be worked before the previous one was finished.

(NOTE.—If otherwise no compartment will ever be worked completely and supervision will be impossible. Exception may be made in the following manner:—If felling is finished and a little carting remains in the old one then only felling may be allowed in a fresh compartment. Similarly carting in the fresh compartment should be allowed only when the same is completed in the old one.)

(b) where contractors failed to complete the work within the stipulated time it was done departmentally or by another contractor at the cost of the original man.

(NOTE.—Unless the conditions of agreement are strictly enforced, no work will ever be properly finished.)

(c) in the case of "Improvement fellings" all dead or misshapen trees were marked for felling to make room for new stocks and not trees that gave logs of saleable sizes only.

(d) in all agreements for timber operations two rates have been stipulated. One for first class logs at so much per khandy of passed log and another for second class logs (pieces, poles and rafters) at a share rate and in the case of teak and other sleeper yielding timber a third class rate at so much per passed sleeper or sleeper pieces.

(NOTE.—If only one rate for logs delivered at the depôt be fixed, contractors naturally would, if the rate be a share rate, bring out only good logs to justify a high share and leave the rest-pieces, poles and rafters behind, or, if the rate be at so much per khandy, convey every single piece to the depôt as log and get payment for all at full rate; generally contractors neglect bringing 2nd class logs and sleeper pieces because they are not as profitable to them as the logs. In order, therefore, to achieve due economy of the produce felled as well as to avoid unjustified payments to contractors the different rates are necessary and the contractors should be bound to bring everything that is stipulated.)

(e) where a saw mill exists no sleepers were prepared by contractors.

(f) where contractors were allowed to prepare sleepers such operation was carried out only in the fixed forest depôt.

(NOTE.—In this way the waste material (slabs, etc.), which has a value will not be lost sight of as otherwise it would be, should the operation be carried out wherever the sawyers choose and the material left scattered over the compartment.)

(ii) Operations by purchasers—

(a) See that all coupes due to be exploited in one season were laid out by the Surveyor during the previous working season ;

(b) the reservation was completed by the end of January at the latest ;

(c) the sale of coupes was completed not later than the first week of June.

(d) the agreements which should be kept ready in all respects, excepting date, names of contractors and amount, were completed and orders to Range Forest Officer to permit commencement of operation in the coupes were issued by 1st July.

(NOTE.—As it is necessary to restrict the date of completion of coupe operations to 31st March in order that the whole of the following April and May may be available for inspection and correction of the bad condition in which the coupes were left, it is equally necessary that 1st July should be fixed as the date of commencement in order that the contractors may have sufficient time for their work and no excuse for asking for extension. Such an arrangement will also enable the establishment to concentrate their attention on fire protection between February and May as otherwise it would be impossible for them to do so if the reservation (item (b) above) should continue throughout the season.)

(101) *Felling Registers.**Timber.*—

(i) Departmental Operations—

(a) See that concurrently with the working of any compartment, its felling register, which is the starting point not only of the work but also of all resulting timber accounts has been kept in the prescribed Form No. 5.

(b) it is kept separately for each compartment with a serial number for each series marked.

(NOTE.—The marking should be done in good time by responsible officers and the register written up and signed by the contractor along with the agreement before the compartment is opened for operation. This is a legal principle of any agreement and should be strictly followed. The marking, registering and felling should on no account be allowed to go simultaneously.)

(c) the dates of felling and of measurements at the forest and sale depôts have been invariably entered as in the specimen form :

(NOTE.—This is essential in the case of contracts running over more than one year to find out how long the felled trees remained unconverted and the logs prepared remained unremoved in the compartments.)

(d) the sale depôt measurements have been invariably filled in columns 11 to 14.

(NOTE.—This is essential to see whether the logs obtained reached the sale depôt and in their original dimensions.)

(e) Is the register regularly written ?

(f) Is it in harmony with the 'Tippan' book and the weekly progress report ?

(NOTE.—The 'Tippan' book is a rough note book kept by the felling forester for use in the jungle from which the register is written by him after the day's work—vide instructions laid down in paragraph 8 of Appendix XVI of Forest Manual, Vol I. The Range or Divisional Officer at each visit to any timber operation should first inspect the 'Tippan' book and see that it is regularly posted. If the 'Tippan' book is regularly written there is little chance of the felling register being neglected.)

(g) Are all the remarks like 'hollow therefore left' in the register against trees either unfelled or felled and left behind attested by the Range Forest Officer, or the Sub-Divisional Forest Officer or the Divisional Forest Officer ?

(NOTE.—The writing of such remarks should not be left to the felling official for obvious reasons. It is easy for them to write them to oblige the contractors who naturally always prefer to exploit trees from easy places and leave the rest.)

(h) Is the register endorsed and signed by the Divisional Forest Officer at the end attesting its completion or the state in which it was closed ?

(NOTE.—The Divisional Forest Officer is responsible for closing and recording any such register.)

(i) Pass book.—Are all the passes issued endorsed by the officer at the sale depôt and pasted on to the counterfoils ?

(NOTE.—The officer in charge of sale depôt should note on each pass the dimensions and cubic contents of each log as entered in the register of receipts (Form No. 7) and the felling officer should enter these details in his felling register, (Form No. 5)—vide item (d) above.)

(j) First offence report book. Follow serial No. 86.

(ii) *Operations by purchasers.*—

Here all account is kept by the contractor. The felling official has only to supervise the operation and report breaches of conditions in agreements, such as breaking of standards, leaving stools untrimmed, firing, etc. The yield to be ascertained from the passes issued by the contractor.

II. SALE DEPÔTS.

(102) *Test on the ground.*

(i) See that there is neatness in arrangement and facilities for stock-taking—the first essentials in all sale depôts.

(NOTE.—These can be secured in the following manner:—Different areas be assigned for different kinds of timber and each such area be sub-divided for the timber of different contractors. There should be timber of each kind in one place to enable both the seller and the customer to find things easily and timber of each contractor in one place to facilitate rendering of contractor's account as well as stock-taking.)

(ii) See that the arrangement is done by an officer not lower in rank than a forester.

(iii) Test at least 25 per cent. of the measurements of logs on the ground on these points :—

(a) The measurements of the length should be taken as if the logs were cross-cut at the ends with a saw. If the logs are not so cross-cut the measurement should be taken between the points at which the ends would be cross-cut.

(b) In the measurement of logs containing drag-holes at either or both of the ends an allowance should be made on the measurement of .33 of a cubic foot for each drag-hole, i.e., if there are holes at each end of a log the allowance should be .66 c. ft., if at one end only then .33 c. ft., should be allowed.

(c) Length should be taken to the nearest $\frac{1}{4}$ foot fraction below $1\frac{1}{2}$ inches being dropped and over $1\frac{1}{2}$ inches reckoned as $\frac{1}{4}$ foot.

(d) Girth should be taken of all squared and round logs in the centre to the nearest inch; $\frac{1}{2}$ and under being dropped and over $\frac{1}{2}$ reckoned as 1 inch.

Moss, bark, cow-dung, mud, etc., upon the log likely to vitiate its measurements should be removed.

(Quarter girth) $2 \times$ length = cubic contents.

(103) *Test in the office.*

Register of receipts (Form No. 7).

(i) See that where more than one division are concerned a separate register is kept for each division.

(ii) that the serial number in each register commences from the date of close of last annual sale.

(iii) Test every entry of cubic contents in column 11 with the ready-reckoner.

(NOTE.—A lot shall consist of one bottom log (which should not be first class or pole and all the logs or poles resting on it. As soon as a lot is completed it must be entered in the register of disposals (Form No. 8).)

(iv) See that against each log in the 'remarks' column is entered the serial number of lot of the register of disposal (Form No. 8).

(v) Trace each log into such lot.

(104) *Register of disposals (Form No. 8).*

(i) Check the entries in columns 4 to 9 in respect of each log with those in columns 5 and 9 to 13 of the register of receipts.

(ii) See whether the total cubic contents of each lot are correct, and

(iii) whether the price of the whole lot is paid before a single lot is removed.

(iv) Trace the credit shown against the amount of sale in column 12 into the cash book and the bill.

(v) Check the pass number and date entered in the 'remarks' column with the counterfoil in the pass book.

(NOTE.—See that the link between the three registers, viz., felling register in the forest depôt, register of receipts and register of disposals in the sale depôt and bill and pass book, is carefully maintained as stated above in order to facilitate check of any operation from start to finish. Should any timber operation be conducted by a purchaser the same course of action must be followed until the timber reaches the sale depôt.)

(105) *Stock-taking.*

Has the Divisional Forest Officer attested the register in token of his annual stock-taking on the ground ?

(NOTE.—In stock-taking check the stock of unsold logs on the ground with—

(a) the balance of incomplete lots in the register of receipts which has not been transferred to the register of disposals, and

(b) the balance of lots remaining undisposed of in the latter register.)

(106) *Auction sales.*

(i) Was any timber from the depôt sold except at regular auction sale without the express permission of the Conservator ?

(ii) Have the conditions of sale given in Press revised No. 270 duly adhered to in all cases ?

(iii) Was the rule of payment of 25 per cent. earnest-money strictly enforced ?

(iv) See whether, when, according to the conditions of sale, any timber was proposed to be resold at the risk of the original purchaser, a registered notice announcing the re-sale was sent to the defaulter giving it time to reach him well before the day of sale.

(NOTE.—A last chance of paying up the dues if he cares to do so should thus be given to the defaulter.)

(107) *Bill book (Form No. 13).*

(i) Check each bill with the sale slip as regards the kind, quantity and amount of sale of the material.

(ii) Trace each payment endorsed on the back of the bill into the cash book.

(108) *File of sale slips.*

- (i) Are the slips pasted in the order of date of sale ?
- (ii) Is each slip attested by the Divisional Forest Officer ?

(109) *Receipt book (Form No. 14).*

Follow serial No. 74.

(110) *Cash book.*

- (i) Check the posting on the Dr. side with serial Nos. 107, 108 and 109.
- (ii) Follow serial No. 54 (i) to (viii).

(111) *Wagon pass register (Press revised No. 22).*

Follow serial No. 95.

(112) *First report (Press revised No. 128).*

Follow serial No. 86.

(113) *Enquiry report (Press revised No. 116).*

Follow serial No. 87.

(114) *Register of tools, stores and plant (Form No. 16).*

- (i) See that it is kept in the same manner as the Range register. Serial No. 47.
- (ii) Check the receipt side with the divisional register and the issue side with the file of acknowledgments and see that the balances brought forward are correct.

(NOTE.—The account of stores at the sale depôt may be independent of the range account.)

- (iii) Does the last balance tally with the stock on hand ?
- (iv) Have the articles been kept clean and in order ?
- (v) Is the register attested by the Divisional Forest Officer in token of his annual inspection ?

(115) *Register of receipts and issues of documents (Form No. 46).*

- (i) Examine whether there is unnecessary correspondence or registering and lengthy writing, and
- (ii) whether 'back' or 'forward' numbers have been duly entered.

APPENDIX XXX.

**Calendar Statement showing the Returns, etc., to be submitted by*

Name of Return, etc. 1	the Conservator of Forests.											
	2 Jan.	3 Feb.	4 March	5 1 st April.	6 May.	7 June.	8 July,	9 Aug.	10 Sept.	11 Oct.	12 Nov.	13 Dec.
Return of cases disposed of in anticipation of Government sanction	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st
Graduation List of Rangers	1st	..	..	..	..	..	1st	..	..	..	..	..
Application for Temporary Establishment	..	..	1st	..	..	..	..	..	..	..	..	..
Diaries of Divisional Forest Officers	..	..	..	..	..	..	..	..	..	..	..	..
Statement of Fire-arms	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th
Monthly Classified List of Gazetted Forest Officers	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	30th	5th
Monthly Cash Accounts	5th	28th	5th	5th	5th	5th	5th	5th	5th	5th	30th	5th
Timber Returns	..	..	..	..	..	..	..	..	..	..	..	..
Distribution Statement, Absentee Statement and Return of changes	10th	10th	10th	10th	10th	10th	10th	10th	10th	10th	10th	10th
Intimation regarding items of expenditure sanctioned by Conservator	10th	10th	10th	10th	10th	10th	10th	10th	10th	10th	10th	10th
Certificate of Securities	..	..	..	..	..	..	..	..	..	..	..	..
Indents for—	..	..	..	..	..	..	..	..	..	..	..	..
Revenue Forms	..	15th	..	..	..	..	..	..	..	..	..	..
Treasury Forms	..	15th	..	..	..	..	..	..	..	..	..	..
Application for Letters of Credit	..	..	10th	..	..	10th	..	..	10th	..	..	10th
Indent for Stationery	..	..	1st	..	..	..	..	..	..	..	..	..
List of Bonts, Rates and Taxes	..	..	15th	..	..	..	..	..	..	..	..	..
Statement of Landed Property held by gazetted officers	..	..	..	1st	..	..	..	..	..	..	..	..
Live Stock Return	..	..	..	..	..	..	..	..	..	..	..	..
Annual Return of Income Tax (Declaration of Income Tax)	..	..	..	1st	..	..	..	..	..	..	..	..
Appropriation Statement of sanctioned Budget grants	..	..	..	1st	..	..	..	..	..	..	..	..
List of minor works	..	..	..	5th	..	..	..	..	..	..	..	..
Statement of outstanding advances for—	..	..	..	..	..	..	..	..	..	..	..	..
Tents	..	..	..	1 5th	..	..	..	..	..	..	..	..
Conveyances	..	..	..	15th	..	..	..	..	..	..	..	..
Indent for General Forms	..	..	..	15th	..	..	..	..	..	..	..	..
Detailed Statement of Permanent Establishment on 1st of April	..	..	..	..	15th	..	..	..	..	..	..	..

Name of Return, etc.	the Divisional Forest Officer.												To whom.	Authority for submission.	
	Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.			
	14	15	16	17	18	19	20	21	22	23	24	25			
1														26	27
Return of cases disposed of in anticipation of Government sanction	..	..	..	..	..	..	..	..	..	..	..	..	..	Government ..	G. E. No. 1469 of 20th April 1910.
Gradation List of Rangers .. .. .	..	..	..	..	..	..	..	..	..	..	..	..	..	Private Secretary to His Excellency the Governor.	G. E. No. 10872, dated 8th November 1907.
Application for Temporary Establishment	1st	..	..	..	..	..	..	..	..	..	..	..	..	Accountant General	Art. 6 of Manual.
Diaries of Divisional Forest Officers	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	1st	Conservator	Local Conservator's orders
Statement of Fire-arms	5th	..	..	..	..	..	..	..	..	..	..	..	..	District Magistrate	Arms Act.
Monthly Classified List of Gazetted Forest Officers..	..	..	..	..	..	..	..	..	..	..	..	..	..	Government ..	G. M. No. 7944 of 15th August 1918.
Monthly Cash Accounts	5th	28th	5th	5th	5th	5th	5th	5th	5th	5th	30th	5th	5th	Accountant General	Art. 167 of Manual.
Timber Returns	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	Conservator ..	Art. 168 of Manual.
Distribution Statement, Absentee Statement and Return of changes.	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	5th	Accountant General and	Art. 448-A-55, C.A.C., 7th edn. (Reprint).
Intimation regarding items of expenditure sanctioned by Conservator.	..	..	..	..	..	..	..	..	..	..	..	..	..	Accountant General	Art. 102 of Manual.
Certificate of Securities	10th	..	..	..	..	..	..	..	..	..	..	..	..	Conservator ..	R. S, App. XX of Manual.
Indents for—															
Revenue Forms .. .. .	..	15th	..	..	..	..	..	..	..	..	..	..	..	Yeravda Prison Press	G. E. No. 8 of 8th April 1909.
Treasury Forms .. .. .	..	15th	..	..	..	..	..	..	..	..	..	..	..	Do.	Do.
Application for Letters of Credit .. .. .	..	25th	..	..	25th	..	..	25th	..	..	25th	..	..	Accountant General and	Art. 148 of Manual.
Indent for Stationery .. .. .	..	..	1st	..	..	..	..	..	..	..	..	..	..	Conservator.	Supdt. of Stationery
List of Rents, Rates and Taxes .. .. .	..	15th	..	..	..	..	..	..	..	..	..	..	..	Accountant General and	G.R., F.D., 10f 3rd Jan. 1913.
Statement of Landed Property held by gasseted officers.	..	..	..	1st	..	..	..	..	..	..	..	..	..	Conservator.	Art. 96 of Manual.
Live Stock Return .. .. .	..	..	..	1st	..	..	..	..	..	..	..	..	..	Government ..	G.R. 3000 of 10th June 1908.
Annual Return of Income Tax (Declaration of Income Tax).	..	..	..	1st	..	..	..	..	..	..	..	..	..	Conservator ..	G.R. 4441 of 26th June 1899.
Appropriation Statement of sanctioned Budget grants.	..	..	..	..	..	..	..	..	..	..	..	..	..	Collector of Income-Tax ..	G.R. 3180 of 25th April 1911 and Section 16, Income-Tax Act.
List of minor works .. .. .	..	..	..	1st	..	..	..	..	..	..	..	..	..	Accountant General	Art. 69 of Manual.
Statement of outstanding advances for—															
Tents .. .. .	..	..	..	15th	..	..	..	..	..	..	..	..	..	Chief Conservator and Con- servator.	G.Rs. No. A-529, dated 28th Feb. 1903, and 4165 of 28th Nov. 1918.
Conveyances .. .. .	..	..	..	15th	..	..	..	..	..	..	..	..	..	Accountant General	A.G.'s Cir. F-110—1243 of 3rd Jan. 1914.
Indent for General Forms .. .. .	..	..	..	15th	..	..	..	..	..	..	..	..	..	Do.	Do.
Detailed Statement of Permanent Establishment on 1st of April.	..	..	..	15th	..	..	..	..	..	..	..	..	..	Yeravda Prison Press	G. R. 8 of 8th Apr. 1909.
	..	..	..	15th	..	..	..	..	..	..	..	..	..	Accountant General and	Art. 55, C. A. C., VII edn. Conservator.

Name of Return, etc. 1	the Divisional Forest Officer—contd.												To whom 26	Authority for submission. 27		
	Jan. 14	Feb. 15	March 16	April 17	May 18	June 19	July 20	Aug. 21	Sept. 22	Oct. 23	Nov. 24	Dec. 25				
March (final) Cash Account	20th	..	..	..	..	..	..	..	..	Accountant General	..	Art. 171 of Manual.
Annual Appropriation Statement of Receipt and Expenditure	20th	..	..	..	..	..	..	..	..	Do.	..	Art. 89 of Manual.
Return of expenditure on stores with abstract	20th	..	..	..	..	..	..	..	..	Government ..	..	G.R., E.D., 10299 of 19th Dec. 1914.
Return of buildings	20th	..	..	..	..	..	..	..	..	Accountant General	..	G.R. 627 of 7th Feb. 1919.
Annual Plan of Operations	25th	..	..	..	..	..	..	..	..	Conservator through Collector.	..	Art. 43 (i) of Manual.
List of new or unusual items of expenditure	1st	..	..	..	..	..	..	..	Government through Chief Conser. and Conser.	..	Art. 86 of Manual.
Cart Depot account for the year ending 31st May	5th	..	..	..	..	..	..	..	Conservator ..	..	G.R. 1511, R. D., of 8th Feb. 1916.
Statement showing land given out for kharif cultivation	15th	..	..	..	..	..	..	..	Conservator in Sind	..	Commr.'s No. 5013-8 of 30th Apr. 1912.
List of Irrigation Works in Sind	Superintending Engineer	..	G.R., P.W.D., 1582 of 16th June 1909.
Certificate of dead stock articles	15th	..	..	..	..	..	..	..	Conservator ..	..	Art. 65 (iv) of Manual.
Confidential Report on gazetted Forest Officers on Subordinate Establishment	1st	..	..	..	..	..	..	..	Chief Conser. and Conser.	..	G.R., No. 8904 of 24th April 1912.
Report on seeding of Bamboo and Karvi	1st	..	..	..	..	..	..	..	Conservator ..	..	Consr., S. C.'s No. 136 of 8th Apr. 1912.
Report on Forest work done on Forest Botany for Board of Scientific Advice	1st	..	..	..	..	..	..	..	Forest Botanist, Dehra Dun.	..	Forest Botanist, No. 635-14 of 11th Sept. 1911.
Indent for guanine tablets	15th	..	..	..	..	..	..	..	Yeravda Prison Press	..	G.R. 5209 of 2nd July 1914.
Indent for European stores	16th	..	..	..	..	..	..	..	Government through Chief Conser. and Conser.	..	G.R. 5776 of 24th Sept. 1907.
Appendices to Annual Administration Report	15th	..	..	..	..	..	..	..	Chief Conser. and Conser.	..	Art. 120 of Manual.
Statement of areas included in and excluded from the sanctioned working plan	1st	..	..	..	..	..	Do.	..	Art. 44 (iv), Forest Department Code, VII edu.
Return of free grants of timber and other forest produce	15th	..	..	..	..	..	..	..	Government through Chief Conser. and Conser.	..	G.R. 8885 of 3rd Oct. 1910.
Indent for Forest Standard Forms	15th	..	..	..	..	..	Yeravda Prison Press	..	G.R., G.D., 8 of 8th Apr. 1909.
Statement of Takavi advances	1st	..	..	..	Commissioner ..	..	G.R. 1024 of 10th June 1910.
Summary of Annual Administration Report	Government ..	..	Government orders issued every year.
Annual Budget Estimates	15th	..	..	..	..	..	Chief Conser. and Conser.	..	Art. 77 of Manual.
Annual Administration Report	15th	..	..	..	..	..	Do.	..	Art. 211 of Manual.
Control Forms	15th	..	..	..	..	..	Do.	..	Art. 49 of Manual.
Reports on official records	15th	..	..	Conservator ..	..	Art. 190 of Manual.
Indent for standard envelopes	15th	..	Yeravda Prison Press	..	G.R., G.D., 8 of 8th Apr. 1909.
<i>For Sind Circles.</i>																
Statement of forest statistics required for Sind Gazetteer	1st	..	..	..	Conservator ..	..	Commr. Sind's No. 3108 of 25th Apr. 1916.
Statement showing the number of Hindus and Mahomedans employed in Government Service	1st	..	..	..	Commissioner in Sind and Conservator.	..	Commr. Sind's No. 2315-7 of 16th Aug. 1901.
Statement showing lands given out for Rabi cultivation	15th	..	Conservator ..	..	Commr. Sind's No. 1749 of 27th July 1900.
Statement kachas claimed	15th	..	Do.	..	Commr. Sind's No. 84 of 6th March 1898.

No. 101.

Insert the following after page 474 :—

APPENDIX XXXI.

(Articles 157 and 158.)

Rules regarding advances to contractors and workmen.

(G. Ra., R.D., No. A-540 of 24-10-1921, No. 6316 of 1-5-1923 and No. 7947 of 22-8-1923.)

1. Advances to forest contractors are regulated by the following rules :—

(1) An annual advance not exceeding one-fourth of the estimated value of one year's work covered by approved security may be made under each contract.

(2) Further advances may be made on account of work partly done, also covered by additional approved security.

(3) The further advances should not exceed in all the amount of the preliminary advance.

(4) An advance should only be given when the person asking for it is certified by a Mamlatdar or some other reliable person with local knowledge to be in need of it.

(5) In the case of a well established contractor, advances should be given only when the Conservator thinks that for special and temporary reasons an advance is desirable for the facilitation of forest contract work.

(6) The advance granted should ordinarily be repaid by work done, within one year, and the schedule of recoveries (Form No. 34), in which the recoveries are noted should contain in the remarks column the number of the voucher in the classified abstract of revenue and expenditure, against which the recovery in the schedule is adjusted by *per contra* debit. If the advance is not repaid in time in the manner laid down, compound interest at the rate of 9½ per cent. will be charged on the balance outstanding, as well as on further advances.

(7) Advances should always be covered by a written agreement in Standard Form (*e. g.*, Press No. Forest 195) and a security bond in Form A below.

2. The following rules should be observed in advancing money to workmen :—

(1) The Conservator may authorise or forbid the grant of advances without security to any class of labour in any part of his Circle, from time to time.

(2) No advance should be made without security when security is available.

(3) The amount of uncovered advances to any single person should in no case and at no time exceed Rs. 200.

(4) All such advances should be regulated as follows:—

(a) *Advances to artisans.*—These should not ordinarily exceed in any single instance 25 per cent. of the value of the work to be done, or Rs. 50, whichever is less, and should be covered by a receipt, stamped when necessary, and witnessed by a reliable witness.

If in exceptional cases a greater advance has to be made, this should be covered in addition by an agreement in Form B below which should be signed and the money handed over in the presence of the Divisional Forest Officer or a Magistrate.

(b) *Advances to unskilled labour.*—These should not exceed 15 days' wages and may be given without a written agreement after the holder's receipt for the amount has been taken.

(c) *Advances to a gang of labourers under a reliable headman or Mukadam.*—These may be made at a rate not exceeding Rs. 5 per man, or Rs. 200 in the aggregate, to the headman, for whose standing and reliability the Ranger will be responsible, on the agreement in Form B below.

(d) *Advances to cartmen.*—Advances up to Rs. 50 may be made and should, if possible, be covered by the security of the cart and bullocks.

(5) The Range Forest Officer should maintain a ledger in Form No. 33 in which all such transactions should be entered, the amount of advance, the name of the person to whom it is made and his address, and the name of the work for which the advance is made being clearly shown.

(6) The Ranger should be held personally responsible for any advance made otherwise than in accordance with the above rules. He is also liable to severe disciplinary action and even dismissal for:—

(i) giving advances when unnecessary or contrary to these rules,

(ii) failing to recover advances as early as possible, and

(iii) delay in making pucca payments for works.

3. The amount of advance made under agreements in prescribed forms can, in case of default, be recovered from the contractors and workmen as an arrear of land revenue. The amount to be recovered in case of default is not specified in the agreement forms. The space provided for it should be filled in by the officer concerned by entering such amount as may be deemed sufficient according to the nature of the contract. The agreements should

FORM A.

Security bond for advance.

I
resident of in the
taluka of the District, accept the
position of surety to Mr.
for rupees
on account of advance to be made to him for the purpose of carry-
ing out the work he has contracted to do under the agreement
entered into by him with the Secretary of State for India in
Council on the 19 ,
and guarantee that he shall repay the amount so-advanced by the
..... -19 . Should he
fail to do so I hereby agree to make good the amount of advances
aforesaid as may be due from him on the
to the extent of rupees
together with such additional amount as may be due from him on
account of compound interest calculated at the rate fixed from
time to time by the Conservator.

Signed by me this.....day of.....19
in the presence of—

(1)

Signature.

(2)

Before me,

Divisional Forest Officer.
Magistrate.

FORM B.

Agreement.

Whereas I,.....
inhabitant of....., in the.....
Taluka of the.....District, have contracted
to carry out the work of.....
.....
.....(hereinafter referred to as the said work)

And Whereas under the provisions of a rule under section 75, clause
(d), of the Indian Forest Act, 1878, published in Government
Notification in the Revenue Department, No. 5200, dated the
3rd August 1903, I have been called upon to furnish a written
instrument for the due performance of the said work and for the
repayment of advances of money that may be made to me in con-
nection with the said work ; Now, therefore, I do hereby bind myself
to complete the said work before the.....19 ,
to the satisfaction of the ^{Divisional}/_{Range} Forest Officer and in accordance
with the instructions that may be received by me from time to
time from the said officer, and I do also further bind myself to
repay to the Secretary of State for India in Council through the
said officer by the above mentioned date all monies outstanding
against me on that date together with such amount by way of
compound interest as may be due thereon as determined by the
said officer.

In case of my making default in completing the said work before
the time and in the manner aforesaid or in repaying the monies
outstanding against me together with interest as aforesaid before
the date above mentioned I bind myself my heirs and legal repre-
sentatives to forfeit to the Secretary of State for India in Council
the sum of rupees*.....
(Rs.), which sum shall be recoverable from me as an
arrear of land revenue in accordance with section 84 of the said Act.

Dated

Signature.

Witnesses

Before me,

Divisional Forest Officer.
Magistrate.

I
We
 inhabitant (s) of.....in the.....Taluka
 of the.....District hereby declare myself surety
ourselves sureties
 for the above said.....
 that he shall do and perform all that he has above undertaken to
 do and perform, and in case of his making any default therein
I
we the saidhereby bind
myself, my heirs and legal representatives
ourselves, our heirs and legal representatives (jointly and each of us binds him-
 self, his heirs and legal representatives severally) to forfeit to the
 Secretary of State for India in Council the sum of rupees.....
 (Rs.) in which the above said.....
 has bound himself, or such smaller sum as shall be deemed
 sufficient by the.....to cover any loss
 or damage which the Government may sustain by reason of such
 default.

Dated

Signature.

Witnesses.

Before me,

Divisional Forest Officer.
Magistrate.

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No. of slip.	Date of receipt.	Initials of person by whom posted.	No. of slip.	Date of receipt.	Initials of person by whom posted.

SCHEDULE OF CORRECTION SLIPS RECEIVED AND POSTED. 487

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No. of slip.	Date of receipt.	Initials of person by whom posted.	No. of slip.	Date of receipt.	Initials of person by whom posted.