



सत्यमेव जयते

GOVERNMENT OF GUJARAT

THE GUJARAT FOREST MANUAL

VOLUME-I

ESTABLISHMENT, ACCOUNTS AND
OFFICE BUSINESS

(Compiled by order of the Government of Gujarat)

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PREFACE

The second edition of the Bombay Forest Manual was printed in 1943 and 1944. Since then, vast changes have occurred. The country attained Independence on 15th August 1947 and the Constitution of India was framed; the erstwhile Princely States merged with independent India in 1948 and 1949; the States Reorganisation Act was enacted in 1956 and the States were reorganised from 1st November 1956, and from 1st May 1960 the bilingual Bombay State comprising of (i) The old Bombay State, less the area transferred to Mysore State, (ii) the Princely States, (iii) Saurashtra, (iv) Kutch, (v) Vidarbha and (vi) Marathwada, was bifurcated and the States of Gujarat and Maharashtra were formed, the former comprising of the areas of Kutch, Saurashtra and portions of old Bombay State. The Indian Forest Service was constituted again from 1st October 1967. The pay scales were revised thrice, from 1st January 1947, 1st October 1961 and 1st June 1967.

2. The Bombay Financial Rules 1959, the Bombay Treasury Rules 1959, and the Bombay Contingent Expenditure Rules, 1959 were notified under Articles 166 and 283 of the Constitution of India, and made applicable to the Reorganised Bombay State. Out of these the Bombay Financial Rules, 1959 are now replaced by the Gujarat Financial Rules, 1971. Similarly, the Gujarat Civil Services (Conduct) Rules 1971 and Gujarat Civil Services (Discipline and Appeal) Rules, 1971 have taken the place of the Bombay Civil Services Conduct Discipline and Appeal Rules. The other non-statutory rules and procedures of the ex-Bombay State were also made applicable to the Gujarat State.

3. The Indian Forest Act 1927, was amended by various adaptation of Laws, Orders and Amendment Acts. The Saurashtra Felling of Trees Act, 1951 was adapted to the whole State of Gujarat. The Bombay Wild Animals and Wild Birds Protection Act, 1951 was enacted and was later substituted by the Gujarat Wild Animals and Wild Birds Protection Act, 1963 and later by the Wild Life (Protection) Act, 1972. The forest privileges were liberalised and extended to the areas of Princely States and the other areas of the State.

4. All the above changes and several other important administrative orders issued during the last 30 years have rendered the second edition of the Bombay Forest Manual largely out of date. Government therefore, created a post of Superintendent in the office of the Chief Conservator of Forests for revising the Forest Manual and Shri W. M. Deshpande who was appointed to it was entrusted with the work. In view of the importance of the work, the Chief Conservator of Forests instructed Shri R. I. Patel, the then Conservator of Forests, Research and Working Plans Circle and now Chief Conservator of Forests, Gujarat State, Baroda to scrutinise and guide the work. But for his able guidance and encouragement the work would have, in many matters, remained incomplete and inadequate.

5. This edition of the Forest Manual has been compiled after thoroughly revising and re-arranging the previous edition of the Bombay Forest Manual and corrected upto the end of March 1974. All obsolete and unnecessary matter and the portion pertaining to the areas of Mysore and Maharashtra States is deleted. So also articles pertaining to the Commissioners are omitted as the posts of Commissioners are abolished, while in certain articles, the portions referring to Commissioners are omitted, the omission being indicated by the sign * * *. Much new matter is incorporated and some articles and chapters are entirely rewritten, while others have been added to make the volumes more useful.

This edition of the Forest Manual, consists of three volumes, as follows :—

VOLUME I

The general arrangement in this volume and also in volumes II and III is the same as that of Bombay Forest Manual (Second Edition).

Part I deals with Organisation of the Forest Department and Services. It contains orders supplementary to All India Services Rules, Bombay Civil Services Rules, Gujarat Civil Services (Conduct) Rules, 1971 and Gujarat Civil Services (Discipline and Appeal) Rules, 1971. References to relevant rules in these publications are made wherever necessary.

Part II deals with powers of Forest Officers, Works and Contracts. Appendix VIII containing the list of powers of Forest Officers, has been made more exhaustive than the corresponding Appendix V to Second Edition of the Bombay Forest Manual.

Part III deals with Forest Accounts while Part IV deals with Budget Estimates. These incorporate the latest changes and orders on these subjects.

Part IV deals with annual Administration Report, Part V with Office business and Part VI with miscellaneous subjects. All these are brought up-to-date.

The Table of contents describes in detail the subjects dealt with in each Part, Chapterwise, followed by a list of Appendices and of Forms. Two new Appendices have been added, one containing the Recruitment Rules for various posts in the Department, and one containing the Departmental Examination Rules for Forest Officers and Rangers and the Ministerial Establishment. One Appendix containing instructions for calculation of value of forest produce removed under rights, granted free or at reduced rates is deleted. The list of forms is divided into two parts, Part I GFM. Forms 1 to 47, which are printed in the Volume and Part II—other Forms referred to but not printed in the Volume. The standard Press Form Nos. are mentioned against all the forms which are standardized. In case of forms printed in other publications, such as F.P.I., F.P. II etc. reference to the publication in which it is printed and form No. of that publication, (*e. g.* Fin. Rule Form No. or B. T. R. Form No.) is mentioned in the relevant column.

A detailed alphabetical index is also given at the end of the volume, as also in volumes II and III to facilitate references.

VOLUME II

This Volume deals with forest law and policy, and constitution, protection and management of forests.

Part I-A of this Volume contains the 'The Indian Forest Act, 1927' as amended up-to-date, with notes (numbered separately and printed in smaller type below the sections concerned) containing legal rulings and opinions and Government orders explanatory of the meaning and scope of the sections.

Part I-B contains the Saurashtra Felling of Trees (Infliction of Punishment) Act, 1951 and Part I-C contains the Wild Life (Protection) Act, 1972.

Part II contains the statutory rules framed by the State Government under (i) the Indian Forest Act, *viz.*, Bombay Forest Rules, 1942 and other Rules under various sections of the Indian Forest Act, 1927, (ii) the Gujarat Wild Life Protection Rules, 1974 under the Wild Life Protection Act, 1972, and (iii) the Saurashtra Felling of Trees (Infliction of Punishment) Rules, 1961 framed under the Saurashtra Felling of Trees (Infliction of Punishment) Act, 1951. It may be noted that in the Bombay Forest Rules, 1942, the rules pertaining to hunting and shooting and the rules or portions of rules pertaining to the areas, lying in Mysore and Maharashtra

have become obsolete and are therefore not reproduced. Similarly rules or portions of rules pertaining to Commissioners are omitted. All such omissions are indicated by the signs*** **.

Part III contains the Statutory Orders under the above Acts and Rules.

Part IV contains the Statutory Orders under other Acts which apply to Forest matters and Forest Officers.

Part V deals with the National Forest Policy and classification of lands for forest and other purposes and includes some miscellaneous pronouncements of Government regarding the protection and employment of Hills and Hill Tribes.

Part VI deals with the constitution of Forest including acquisition of lands for forests, settlement and demarcation, boundary marks, forest surveys and maps and disforestation and diversion of forest land to other purposes.

Part VII contains executive instructions on the administration of the Forest Act and Rules in connection with forest offences, protection of forests etc. and also orders regarding management and working of forests.

The executive orders and instructions in connection with the Indian Forest Act and rules thereunder will be found distributed according to subjects as follows :—

(1) All orders and rulings which are explanatory of the sections are given in Part I-A under the sections concerned as already stated.

(2) Those relating to constitution of forests, afforestation and disforestation (sections 3 to 25, 27, 29 and 84) are given in Part VI dealing with those subjects.

(3) Those relating to trees outside Government forest lands [sections 76(c) and 80 of the Indian Forest Act and sections 40 to 44 and rules 58 to 63, Bombay Land Revenue Code] are given in volume III in parts relating to that subject.

(4) All other orders are given in Part VII-A of this volume "Protection Management and Working of Forests" in serial order of the sections of the Act, cross references being given where necessary.

All the forms of notifications, etc. under the Indian Forest Act and other forms connected with volume II have been brought together in Appendix I. The other Appendices are intended for reference.

VOLUME III

Volume III deals mainly with matters concerning the rights, privileges and concessions granted to the public in respect of trees in lands outside Government forests, removal of forest products from forests, grazing of cattle, free grants, permits etc. The general privileges sanctioned for the whole State and special privileges for each district in connection with forest settlements and by later executive orders had been brought together in the second edition. This volume has been subsequently revised by deleting the portions pertaining to areas now lying in Maharashtra and Mysore States, and incorporating information pertaining to areas transferred from Saurashtra and Kutch and also incorporating the changes due to various Government orders.

A Table of contents and alphabetical index is given in this volume also.

The orders of Government or the statements of policy included in this Manual are liable to alteration and are not binding on Government.

All suggestions for amendments and modifications should be sent to the Chief Conservator of Forests who will issue correction slips and keep the Manual upto-date.

The printing of this volume was sanctioned under G. M., A & C.D. No. FST, 2370/72434-P, dated 21-9-1970.

**LIST OF ABBREVIATIONS ETC. USED IN VOLUME I OF THE GUJARAT
FOREST MANUAL**

(1) All Government Resolutions, Circulars, Orders and Memoranda are indicated by the following abbreviations :

G. L.	Government letter.
G. C.	Government Circular.
G. M.	Government Memorandum.
G. N.	Government Notification.
G. O.	Government Order.
G. R.	Government Resolution
A & CD.	Agriculture and Cooperation Department.
A & FD.	Agriculture and Forest Department
AF & CD.	Agriculture, Forest and Cooperation Department.
F. D.	Finance Department.
G. D.	General Department.
G. A. D.	General Administration Department.
H. D.	Home Department.
IM & PD.	Industries, Mines and Power Department.
J. D.	Judicial Department.
L. D.	Legal Department.
P & HD.	Panchayat and Health Department.
P & RD.	Political and Reforms Department.
P & SD.	Political and Services Department.
PWD	Public Works Department.
R & AD	Revenue and Agriculture Department.
RCD	Reconstruction Department.
R. D.	Revenue Department.

(2) Other abbreviations used are as follows :

A. or Art.	Article or Articles.
App.	Appendix.
A. G.	Accountant General.
B.C.S.R.	Bombay Civil Services Rules.
F. R. I.	Forest Research Institute.
G. F. M.	Gujarat Forest Manual.
G. F. S.	Gujarat Forest Service.
G. G. G.	Gujarat Government Gazette.
G. I.	Government of India.
I. F. A.	Indian Forest Act.
I. F. S.	Indian Forest Service.
L. R. C.	Land Revenue Code.
Pt.	Part.
R. F. O.	Range Forest Officer.
R. L. A.	Remembrancer of Legal Affairs.
S. or Sec.	Section.
Sub-DFO.	Sub-Divisional Forest Officers.

(3) List of Financial publications and their abbreviations used are :

F. P. I.	Gujarat Financial Rules, 1971.
F. P. II.	Bombay Treasury Rules 1960.
F. P. V.	Bombay Civil Services Rules Manual.
F. P. VII	Manual of Financial Powers.
F. P. IX	Bombay Contingent Expenditure Rules, 1959.
F. P. X	Bombay Budget Manual.
F. P. XI	New Rates of Pay Rules and Pay and Cadre Schedules.

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Note.— This list contains the forms prescribed or referred to in the Gujarat Forest Manual. It is divided into two parts- Part-I bearing G. F. M. Form Nos. and part II, other Forms. Most of the forms have been standardised and their press Nos., are given in column 4. Some other forms are printed in the publications of Government as stated in the description of the Form in column 2. The samples given in this book are, therefore, restricted, with a view to reduce the bulk, to such forms as need illustrative entries and to some other important forms required for ready reference in understanding the articles in the text. These are listed in Part I, the pages at which they are reproduced being mentioned in column 6 of the list. The remaining forms are listed in Part II. These are not printed in the Gujarat Forests, Manual Vol. I, the Press Nos. in case of standardised forms being given in column 4 and the other publications, if any, in which they are printed being given in column 6. Some forms maintained in forest offices but not included in this list will be found in Appendix XVI.

FORMS

G. F. M. Serial No.	Name of Form	Corres- ponding in BFM I, 2nd Edition	Press No.	Article of this volume in which referred to	Page of this volume on which re- produced.
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G.F.M. Serial No.	Name of Form.	Corresponding No. in BFM I, 2nd Edition.	Press No.	Article of this volume in which referred to	Page of this volume on which reproduced
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33	Monthly Cash Account (Round)	55	For. 351.	414, 415, 416, 417.	410—414
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44	Summary of monthly and progressive revenue and expenditure.	109	For. 237.	261, 264, 472, 475, 479.	431—34
45	Annual appropriation report	110	..	480	435

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Sr. No.	Name of Form	Corresponding No. in B. F. M. I., 2nd Edition	Press No.	Article of this volume in which referred to.	Publication if any in which printed
1	2	3	4	5	6
II—OTHER FORMS					
I—Area and Working Plan Control					
1	Register of forests (Printed in Appendix I(10), G. F. M. II).	1	For. 323, 324.		App. I(10) GFM. II.
2	Control book/return for Working Plans (copie) See Appendix I (11) , GFM. II.	3 and 4	For. 17 and 17-A.		App. I (11) GFM. II.
3	Record of works of maintenance, reproduction, improvement and protection-see Appendix I(12), GFM. II.	7	For. 19-A.		App. I (12) GFM. II.
4	Notes of work done in planted areas in and after the forest season-See App. I (13) GFM. II.	..	Spl. For. 31e.		App. I (13) GFM. II.
5	Record of plantations and nurseries-See App. I (14) GFM. II.	..	Spl. For. 113 e. Spl. For. 33.		App. I (14) GFM. II.
II—Establishments					
6	Certificate of transfer of charge of gazetted officers.	9	Gen. 93 e.	121	
7	Annual Confidential Report,	12 and 13			
	(i) Ephemeral roll		Gen. 254-G.	164	
	(ii) General form (to be filled when the first confidential report on a person is written).		Gen. 254-AG.	165	
	(iii) Form I-Form of confidential report on All India Services Officers.		Gen. 254-BE.	165	
	(iv) Form II-Form of confidential report on Class I and Class II officers (other than All India Services Officers).		Gen. 254 CEG.	165	
	(v) Form III-Form of confidential report on Section Officers/Superintendents.		Gen. 254-DG.	165	
	(vi) Form V Form of confidential Report on Head Clerks.		Gen-254 FG.	165	
	(vii) Form VI Form of confidential report on Senior clerks/Stenographers/Stenotypists/ Personal Assistants.		Gen. 254-GG.	165	
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8	Classified list of Forest Officers	14	..	171	
9	Statement of immovable property on first appointment for the priod.	15 and 16	Gen. 122 e. (Revised).	175	
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PART I

Organisation of the Department and the Forest Services

CHAPTER I

ORGANISATION AND FUNCTIONS OF THE DEPARTMENT

According to article 246 of the Constitution of India read with 7th schedule referred to therein, the subject "Forests" is included in List II-State list. The administration of forests in the Gujarat State is therefore, entirely under the control of the State Government and is dealt with in the Agriculture, Forest and Co-operation Department of the Secretariat.

2. The functions of the Forest Department are :—

(a) the protection, conservation and development of forests; the adoption of measures for the prevention of soil erosion, moisture conservation and increasing soil fertility;

(b) the exploitation and utilisation of the forests so as to obtain the maximum yield consistent with their permanent maintenance and the supply of the needs of the people, agriculture, industries, railways, and the defence in the matter of forest produce; this function includes the framing of Working Plans for the scientific management of forests, the construction of roads and bridges, timber slides, etc., for the opening up of the remote and inaccessible forest areas, and the construction of buildings required by the department in connection with the administration and working of the forests;

(c) the conduct of research into silviculture, utilization and other problems affecting the regeneration and development of forests;

(d) the preservation of Wild Animals and Wild Birds; and

(e) the creation of recreational facilities for the public.

3. (i) The head of the Forest Department is the Chief Conservator of Forests with his Head Quarter at Baroda. He is assisted by (i) the Assistant to the Chief Conservator of Forests (Wild Life and Administration) and (ii) the Assistant to the Chief Conservator of Forests (Plans and Societies).

(ii) Under him are six Conservators; four in administrative charge of forest Circles viz. (i) Baroda Circle with Head Quarter at Baroda, Gandhinagar Circle with Head Quarter at Gandhinagar, (iii) Junagadh Circle with Head Quarter at Junagadh, and (iv) Surat Circle with Head Quarter at Surat; the fifth in charge of Research and Working Plans Circle with Head Quarter at Baroda, and the sixth in charge of the Wild Life Wing with Head Quarter at Junagadh.

(iii) Each territorial Conservator of Forests except the Conservator of Forests, Gandhinagar is assisted by one Deputy Engineer and the Conservators of Forests, Baroda Circle and Surat Circle by an Assistant to Conservator of Forests. A territorial circle is divided into controlling charges called "Divisions" directly subordinate to the Conservator of Forests. These charges are again sub-divided into executive charges called "Ranges", Ranges into smaller executive charges called "Rounds" and Rounds into protective charges called "Beats". The distribution of these territorial charges is given in Appendix I.

In addition there is a Wild Life Sanctuary in charge of the Sanctuary Superintendent in General Class I Service, under the control of the Conservator of Forests, Wild Life Wing, Junagadh.

(iv) The Conservator of Forests, Research and Working Plans Circle has under him three Deputy Conservators of Forests, Working Plans with Head Quarters at Junagadh, Baroda and Surat respectively and the Silviculturist-cum-Forest Utilization Officer and the Publicity and Liaison Officer (Forests) both with Headquarters at Baroda.

4. (i) The Inspector General of Forests to the Government of India may correspond direct officially with the Chief Conservator of Forests on purely professional matters on which he may require information or desire to make suggestions.

(R. D. No. 5542 of 31st May 1919)

(ii) He may write to Government with reference to any professional matter, make inspection tours and submit to Government reports or notes on the forests visited, either direct or through the Government of India.

(R. D. No. 1817 of 31st September 1921)

(iii) He may, at the request of Government, inspect Conservators' and Divisional Offices and submit reports on them to Government.

CHAPTER II

POSITION AND DUTIES OF FOREST OFFICERS AND THEIR RELATIONS WITH OTHER DEPARTMENTS

5. The statutory rules framed under section 76(a) of the Indian Forest Act, 1927 (XIV of 1927) defining the powers and duties of forest officers and of revenue officers in forest matters are given in Chapter IX of the Bombay Forest Rules, 1942, in Part II-A of Volume II of this Manual.

6. The following paragraphs describe in some detail the position and duties of forest officers from the Chief Conservator of Forests down to Beat Guard.

(a) 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 Agriculture, Forest and Co-operation Department of the Sachivalaya. 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 matters relating to forest and wild life management 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 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 by the Government. All orders passed by Government on forest matters will be shown or communicated to the Chief Conservator. It is regarded as a matter of 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 Government officially on questions affecting large matters of policy, and on any technical matters which he may desire to bring to the notice of the Government.

(iii) The Chief Conservator will supervise the framing of Working Plans. He will deal finally with all preliminary Reports, submit completed Plans to Government for sanction (Articles 196 and 203 G. F. M. II), and control the execution of sanctioned Plans.

(iv) The Chief Conservator will supervise and control the systems of fire conservancy and methods of silvicultural improvements in vogue with a view to securing continuity of policy throughout the State. He will control all sales of Government timber, arrange for indents and supplies, such as Railways and Ordnance demands, supervise the collection of all economic products, and the conduct of forest research in communication with the President of the Forest Research Institute.

(v) In the general duties of the Chief Conservator will be included the consolidation of the budget and appropriation proposals for the consideration of Government and also the preparation of consolidated forest administration report for the State. During the open season (November to April) he will make tours of inspections in the forests.

(R. D. No. 5542 of 31st May 1919)

(vi) The Chief Conservator's duties will include the drawing up of Five Year Plan Schemes of the Forest Department and supervision of their execution.

(b) *Conservators :*

The territorial Conservators are in administrative charge of circles. They are responsible, within their respective areas, for the supervision of all forest works, for the control of establishment, of expenditure, of advances for works and contracts, sales and supplies and for the general management of forests within their charge. They are immediately subordinate to the Chief Conservator in all professional matters.

The Conservator in charge of Research and Working Plans Circle is responsible for the preparation of Working Plans; for guiding the Research and works of the Publicity and Liaison Officer.

The Conservator in charge of the Wild Life Wing is responsible for Wild Life Management.

(c) *Deputy Conservators of Forests :*

Deputy Conservators of Forests are responsible, for the administration of each forest Division and the execution of works in their charge, including the Five Year Plan Schemes. They arrange for the exploitation, regeneration and protection of forests according to sanctioned Working Plans and other orders. They conduct sales, enter into contracts, supply material to departments and the public, realise revenue and control expenditure. They deal finally with forest offence cases.

(d) *Deputy Conservators of Forests, Working Plans :*

A Working Plan Deputy Conservator of Forests' work consists of the survey of growing stock, enumeration of trees and analysis of stems to determine the rate of growth of the principal species with special reference to the soil and climatic conditions of each locality and, on the basis of data so collected, preparation of Working Plans for felling, regeneration, silvicultural treatment and protection of forests, while providing for the due exercise of the rights and privileges of the people including grazing of cattle. These officers are also required to scrutinise control forms kept in connection with Working Plans in the Divisions of each Circle and to conduct research in subjects specially allotted to them in collaboration with the Silviculturist-cum-Forest Utilization Officer.

(e) *Deputy Conservators of Forests Extension :*

The Deputy Conservators of Forests, Extension, work according to the orders issued by the Conservators of Forests concerned from time to time in furtherance of the objectives of extension forestry, raising plantations of fuel wood in Government waste lands and raising suitable trees along the roadsides, canals and railways.

(f) *Silviculturist-cum-Forest Utilisation Officer :*

This officer will work according to the orders issued by the Conservator of Forests, Research and Working Plans from time to time and will, in collaboration with territorial forest officers and their establishments, conduct research into problems concerning his own sphere of work and collect requisite statistics. More especially, as Silviculturist, his duties will include the investigation of methods for the improvement of the growing stock and soil fertility, for the introduction of new species of high economic value and for the afforestation of non-agricultural and treeless lands. His duties as Utilization Officer include, among other things, the encouragement of more intensive utilisation of forest produce in trade, industries, the popularisation of inferior treated timber, seasoned wood and the collection of information about prices of forest produce etc.

(g) *Publicity and Liaison Officer :*

The Publicity and Liaison Officer will work under the guidance of the Conservator of Forests, Research and Working Plans, and give publicity to the normal and development activities of the Forest Department and act as a liaison between the Forest Department and the public.

(h) *Sanctuary Superintendent :*

The Sanctuary Superintendent is required to look after the preservation and welfare of wild life in Gir Sanctuary, furnish information about wild life and sanctuary to public and look after the Indian and Foreign Tourists visiting the Sanctuary, look after the Guest House at Sasan and the vehicles for tourists and other visitors, promote tourist traffic, promote interest in public about wild life by propaganda, photos, and literature.

(i) *Assistant Conservators of Forests :*

The Assistant Conservator of Forests attached to the Conservator of Forests' office will assist the Conservator of Forests in the office work concerning technical subjects. The Assistant Conservators of Forests attached to Deputy Conservators of Forests will assist the latter in the work of inspection and supervision, in the marking of trees for felling and in other silvicultural works which require technical knowledge. They are often employed on special works, such as collection of data for Working Plans, carrying out surveys, construction of the more important roads

and buildings, etc. When entrusted with the management of particular parts of the division, they relieve the Deputy Conservator of Forests in his touring and inspection duties connected with those parts, control establishments and deal finally with forest offence cases.

(j) *Deputy Engineers (Forests)* :

The Deputy Engineers' duties include the preparation of plans and estimates for roads, bridges, and other engineering works, and the construction of the more important of such works as may be entrusted to them.

(k) *Subordinate Staff* :

Under this category are included Range Forest Officers, Range Forest Officers (Survey), Foresters, Guards, Surveyors and other subordinates. They in general, shall;

- (i) act in subordination to and in accordance with the orders of the Divisional Forest Officer or other superior officers;
- (ii) discharge their duties in conformity with the Manuals, Acts, Rules and Standing Orders that have been or may be enacted from time to time relating to the Forest Department;
- (iii) visit all forests within their respective charges and keep a strict watch on the proper conservancy of the forest;
- (iv) see that the boundary marks are in proper condition;
- (v) report promptly any occurrence affecting the welfare of trees, people and animals;
- (vi) make enquiries and seize the forest produce in accordance with the rules in force in the event of any forest offence being committed, keeping in view the penalties of section 62 of the Indian Forest Act for wrongful seizure;
- (vii) keep a strict watch that the forests in their respective charges are not injured by fire;
- (viii) see that cattle do not trespass in closed forest areas and do not graze in any open area without fees paid, if any, in accordance with the rules in force ;
- (ix) exercise proper supervision on the removal of forest produce by Government agency, consumers or purchasers, free grantees and by privilege or right holders.

The duties of Range Forest Officers, Round Foresters and Beat Guards are defined in more detail as follows :—

(l) *Range Forest Officers* :

(1) Range Forest Officers are in executive charge of ranges. They are responsible for the efficient protection and management of their ranges, the condition and proper custody of all government property and the discipline of all forest subordinates in their charge. They must see that each understands and attends to his duties. They should explain to them the rights and privileges of villagers existing, if any, in the forest and the legal actions to be taken when necessary under the Forest and other Acts.

(2) They are responsible for carrying out, with the help of their Round Foresters and Beat Guards and according to the orders of the Deputy Conservators of Forests, all works in their charge, viz. the marking, reservation, girdling and felling of trees ; the transport of timber and fuel, etc., to the sale depots; sowing, planting and other silvicultural works; construction of roads, buildings and wells; protection of forests and investigation of

important offences; supervision of removal of forest produce by purchasers and by right and privilege holders, disbursement of pay of subordinates and expenditure on departmental works, submission of accounts to the Divisional Office and issue of passes and permits.

(3) The Range Forest Officers employed on special jobs like looking after afforestation works, depots, sawmills, mobile squads, Training Classes, wild life sanctuaries, Guest Houses, etc. will carry out the works according to the direction of the superior officers.

(m) *Round Foresters :*

(1) A Round Forester's duties include protection of forests, investigation of offences, issue of transit and other passes, collection of grazing fees and compensation for offences, reservation of standards in coupes and inspection of forests.

(2) He is responsible for all work in his round. He should instruct the Beat Guards in all their duties, see that they know their forest boundaries and for the uneducated write up their diaries whenever he meets them and explain to them the forest rules, regulations and privileges applicable to their charges. He should see that they go about their jungles and he should inspect their diaries from time to time and report negligence on their part. The following Beat Guards' duties are equally applicable to Round Foresters :

(n) *Beat Guards :*

A Beat Guard shall—

- (1) patrol and protect all forests in his beat;
- (2) repair and maintain forest boundary marks in accordance with the standing orders on the subject;
- (3) see that the rights and privileges existing, if any, in forests are not infringed by the villagers;
- (4) prevent illicit cutting of trees by constantly moving about the beat;
- (5) see that cattle are not grazed in closed areas; if they are habitually kept under control and through accident they have strayed, warn the owner to be more careful in future; and, if not properly cared for by their owner and allowed to pick up a subsistence by pilfering food or if deliberately driven into such areas, impound them;
- (6) see that the prescribed fees, if any, are paid for grazing in open areas and if not, take the trespassing cattle to village officers for levying the fees;
- (7) frequently inspect fire stations or climb a tall tree to look out for fires in the fair season, burn fire lines in good time, collect villagers and put out forest fires in the event of their occurrence and prevent kindling of fire or leaving it burning upon public or private way in reserved forests;
- (8) detect and report illicit shooting and fishing in reserved forests;
- (9) see that forest produce is not removed except in accordance with the transit rules under the Forest Act;
- (10) collect timber found adrift, beached or sunk;
- (11) carry out silvicultural works such as sowing seeds, planting and other cultural operations as ordered, cutting creepers, collecting seeds of important trees, preparing nurseries, making petty repairs to plantation and nursery fences without special orders;
- (12) keep the forest post house in his charge together with the compound in repairs, clean and tidy and generally protect the same from damage; and

(13) submit first report immediately on discovery of a forest offence, try to trace the offender and, if found, take him to the nearest police station within 24 hours and give necessary help to the Round Forester in conducting the enquiry.

(o) *Foresters and Guards on Special Duty :*

Foresters and Guards employed on jobs like afforestation works, checking depots, sale depots, sawmill, etc. shall work according to the rules in vogue and orders of the superior officers.

Relations between the Forest and other Departments :

7. The main departments of Government with which the Forest Department comes in contact in the course of its work are the following :—

Revenue Department.—The work of the Revenue and Forest Departments is closely interconnected at a number of points. Afforestation and disafforestation are practically functions of the Revenue Department owing to the fact that the public rights in the land proposed for afforestation have to be settled by that department. Working Plans for the development of forest are prepared solely by the Forest Department. In so far only as their prescriptions affect local supply and the rights and privileges of the inhabitants of the tracts concerned the approval of the Collectors in charge is obtained before they are submitted to Government by the Chief Conservator for sanction. The Forest Department alone is responsible for the translation into practice of the prescriptions laid down in sanctioned working plans.

The Deputy Conservators of Forests are responsible for forest administration in all matters pertaining to the technical forest operations. They are required to co-ordinate their efforts under the guidance of the Collector and generally to help him in the smooth administration in the district without at the same time contravening the orders issued by their Departmental head from time to time (G.L. and F. D., No. 3771/14708-J, dated 20th May 1953). Communications on all matters in which the Forest Department comes in contact with the people, such as forest settlements, rights and privileges, including grazing, afforestation and disafforestation should pass through the Collector. The initial forest settlement and their revisions have in most cases been carried out by revenue officers.

In some districts protected forests are entirely under the control of and are managed by the Revenue Department.

Public Works Department.—Most of the engineering works for the Forest Department are carried out by the Department itself and technical assistance is afforded by the Deputy Engineers (Forests) and their technical staff. Buildings required by the department at head quarter towns are usually constructed through the agency of the Public Works Department and the discretionary grant for minor works for the Forest Department under "259-Public Works (Non-residential Buildings) and 283-Housing (Residential Buildings)" carried out by the Public Works Department is controlled by the Chief Conservator of Forests. The technical examination of plans and estimates for major forest works to be carried out by the Forest Department and requiring the sanction of Government has been entrusted to the Public Works Department.

Agriculture Department.—The needs of agriculturists are met in accordance with the sanctioned working plan prescriptions which themselves embody the recognition of all statutory and executive enactments of Government. But whenever agricultural problems in relation to forest matters need expert examination, e. g., the manurial value of green leaves, the improvement of grass lands, anti-erosion

measures in the neighbourhood of forests or including forests and agricultural lands, the assistance of Agriculture Department is taken and the two departments work in co-operation.

Excise Department.—Under the Bombay Abkari Act, 1878 and the Bombay Prohibition Act, 1949 the Forest officers may be delegated with certain powers in the detection and prevention of excise offences.

Police Department.—The Indian Forest Act has given powers to Police Officers in the detection and prevention of forest offences and arrest of offenders, and the assistance of Police Officers is taken by the Forest officers in these matters when necessary, especially when the offences are attended by violence.

Industries, Mines and Power Department.—There are frequent consultations between this Department and the Forest Department in matters connected with industries depending on forest lands and products (such as match manufacture, distillation of rosha oil, sizing materials obtained from kaolin deposits and other minerals obtained from forest lands etc.) marketing of timber, and utilization of various forest products in new industries.

CHAPTER III

CLASSIFICATION OF ESTABLISHMENTS

8. (i) *Permanent establishment* includes all Government servants, of whatever rank, who are required for the ordinary administration of forests and who are employed for the whole year and year after year in pensionable service. Their salaries will be charged under the appropriate sub-heads of the minor heads "Direction and Administration—Chief Conservator of Forests" and "Direction and Administration—Divisional Forest Officers" under the major head "313-Forests".

(ii) *Temporary establishment* consists of staff which is required to supplement the permanent establishments whenever there is a temporary expansion of their duties. This establishment is provided for under the same minor head and primary unit as permanent establishments but distinguished from them by being grouped under a separate secondary unit "Temporary establishments" as regards pay. Such temporary establishments must be distinguished from those provided for in the sanctioned estimates of works and employed on such works. The latter are charged directly to the works and will appear merged in accounts under the heads "Forest Conservancy and Development" etc. and "513 Capital Outlay on Forests" under the appropriate sub-head under which the cost of the works is included, and to avoid confusion such establishment may be described as "Temporary work-charged establishment". As far as possible the men employed on work-charged establishment should not be designated with the titles used for ordinary establishment, such as rangers, foresters, or Forest Guards as these titles should be used only for staff whose pay and allowances are charged to the minor head "Direction and Administration—Divisional Offices".

(iii) All persons engaged departmentally for the execution of works are considered as *day labourers* and their wages should be drawn on muster rolls (*vide* article 326) and charged to the estimates of the works on which they are employed under heads "Forest Conservation and Development" etc. and "513, Capital Outlay on Forests". Such persons are not included in the terms temporary establishment and temporary work-charged establishment referred to in Clause (ii) above.

9. The permanent establishment consists of the following services :—

(1) *Gazetted Services* :

- (a) Indian Forest Service.
- (b) Gujarat Forest Service Class I and II.
- (c) Statistical Officer (Forests) Class II.
- (d) Legal Superintendent.
- (e) Superintendents.
- (f) Sanctuary Superintendent.

(2) *Non-Gazetted Forest Service* :

(a) *Executive Branch*.—Rangers, Foresters, Forest Guards, Range Forest Officers (Survey), Surveyors, Overseers, Zoo Superintendent, Grass Officers, Grass Inspectors, Draftsmen, Mechanic, Water Police Inspector, Cher Jamadar, Tractor-drivers, Vidias.

(b) *Ministerial Branch*. Head Clerks, Accountants, Clerks, Stenographers, Grass Clerks.

(c) *Class IV*.—Naiks, Peons, Chokiyats, Zoo Keepers, Zoo Guards, Sweepers, Watchmen, Khalasis..

10. The sanctioned classes of temporary establishment including work charged establishment are shown in Appendix III.

(R. D. No. 2425/33 of 15th March 1938)

CHAPTER IV

CONSTITUTION, RECRUITMENT, TRAINING, PAY ETC. OF ESTABLISHMENT

(i) *Gazetted Service* :

(a) *Indian Forest Service*.

11. The Indian Forest Service is an All India Service. It has been constituted with effect from 1st July, 1966.

(M. H. A. Notification No. 2/9/64/ AIS (IV) dated 20th August 1966.)

12. *Constitution of the Indian Forest Service*.—The sanctioned cadre of Indian Forest Service as on 1st July 1973 for Gujarat State is as under :—

(1) Senior posts under the State Government.	32
Chief Conservator of Forests	1
Deputy Chief Constervator of Forests, Plan and Utilization ..	1
Conservators of Forests	4
Conservator of Forests, Wild Life Wing	1
Conservator of Forests, Extension Circle, Baroda ..	1
Assistants to Chief Conservator of Forests	2
Deputy Conservators of Forests	18
Deputy Conservators of Forests, Extension	2
Deputy Conservator of Forests Silviculture and Forest Utilization.	1
Deputy Conservator of Forests, Publicity and Liaison	1
	32
(2) Senior posts under the Central Government	3
	35

(3) Posts to be filled by promotion in accordance with rule 8 of the Indian Forest Service (Recruitment) Rules, 1966.	11
(4) Posts to be filled by direct recruitment	24
(5) Deputation Reserve at 15 per cent of 4 above	3
(6) Leave Reserve at 11 per cent of 4 above	3
(7) Junior posts at 20 per cent of 4 above	5
(8) Training reserve at 5 per cent of 4 above	1
Direct recruitment Posts	36
Promotion posts	11
Total authorised strength	<u>47</u>

(G. of I, P. and A. R. Notification No. 6/59/72-AIS (IV) dated 23rd June 1973.)

13. The following scales of pay have been prescribed for the Indian Forest Service :—

Year of Service	Junior Scale	Senior Scale
	Rs.	Rs.
1st	400	700
2nd	400	700
3rd	450	700
4th	480	700
5th	510	700
6th	540	700
7th	570	740
8th	600	780
9th	635	820
10th	670 (Efficiency Bar)	860
11th	705	900
12th	740	940
13th	775	980
14th	810	1,020
15th	845	1,060
16th	880	1,100
17th	915	1,100
18th	950	1,150
19th .. ..	..	1,150
20th .. ..	..	1,200
21st .. ..	..	1,200
22nd and over .. ..	..	1,250

Posts carrying pay above the Time Scale pay of the Indian Forest Service in Gujarat State.

Chief Conservator of Forests	Rs. 2,000—125—2,250
Deputy Chief Conservator of Forests ..	Rs. 1,800—100—2,000
Conservator of Forests	Rs. 1,300—60—1,600—100—1,800

(Schedules I and III to the Indian Forest Service (Pay) Rules, 1968, issued under M. H. A. Notification No. 2/11/65-AIS (IV), dated 2nd March 1968).

Note.—The rules governing the cadre, recruitment, promotion etc., to the Indian Forest Service are contained in Part IV of All India Services Manual 1969, as indicated below :—

1. The Indian Forest Service (Cadre) Rules, 1966
2. The Indian Forest Service (Cadre Strength) Regulations, 1966
3. The Indian Forest Service (Recruitment) Rules, 1966.
4. The Indian Forest Service (Initial Recruitment) Regulations, 1966
5. The Indian Forest Service (Appointment by Competitive Examination) Regulations, 1967
6. The Indian Forest Service (Appointment by Promotion,) Regulations, 1966
7. The Indian Forest Service (Released and Short Service Commissioned Officers) (Appointment by Competitive Examination) Regulations, 1968
8. The Indian Forest Service (Probation) Rules, 1968.
9. The Indian Forest Service (Probationers Final Examination) Regulations, 1968
10. The Indian Forest Service (Pay) Rules, 1968
11. The Indian Forest Service (Regulation of Seniority) Rules, 1968

Posts Carrying special Pay :—

Assistants to the Chief Conservator of Forests *vide* S. No. 1 in Appendix IV.

(b) Gujarat Forest Service :

14. With effect from 1st October, 1929 the State Forest Service was reconstituted into two classes ; *viz.* Class I and Class II.

(F. D. No. 7119, dated 22nd October, 1929).

15. For recruitment rules for the posts in Gujarat Forest Service Class I and Gujarat Forest Service Class II see Appendix V.

Note 1.—The ratio of appointments by promotion and by direct recruitment to Class II is fixed at 2:1 (G. N. A. F. and C. D. No. GKH/71/RCT/1372/69970—P, dated 21st April, 1973)

Note 2.—The period spent under training in the Diploma Course at the Indian Forest College, Dehra-Dun by candidates selected from members of the upper subordinate Forest Service is to be treated as duty for the purpose of pension only.

(R. D. No. 7228-D-39, dated 8th March 1943)

16. The sanctioned cadre of the service and the rates of pay are given in Appendix II, and the Special Pay and Allowances in Appendix IV.

All Officers in Class I below the rank of Conservators are designated as Deputy Conservators of Forests and all officers in Class II as Assistant Conservators of Forests.

(R. D. No. 5534/28, dated 2nd February 1931)

17. (a) No retirement benefits are to be granted to a member of the Indian Forests Service who has been dismissed or removed from the service or who has resigned from the service :

Provided that, if the circumstances of the case so warrant, the State Government may grant to a person who has been dismissed or removed from the service, a compassionate allowance not exceeding two thirds of the retirement benefits which would have been admissible to him if he had been invalided and not retired from the service.

(b) Where a member of the Service is required to retire or resign from the Service as a condition of his appointment under a statutory or other body, he shall be granted the retirement benefits to which he would have been entitled if he had been invalided from the service and not resigned or retired.

(Rule 5 of the A. I. S. (Death-cum-Retirement Benefit) Rules, 1958

Note 1.—Rules regarding pensions, gratuities, etc., to the members of the I. F. S. are contained in "AIS (Death-cum-Retirement Benefit) Rules, 1958" in Chapter XIII of the A. I. S. Manual 1967.

Note 2.—Rules regarding pensions, gratuities etc., to the G. F. S. as also other Government Servants of Gujarat are contained in Chapter XI of B. C. S. R. Manual Vol. I and Appendix XIV-C, in B. C. S. R. Manual Vol. II.

(c) *Appointments, promotions etc Indian Forest Service and Gujarat Forest Service:—*

18. (i) The following general principles are laid down by Government for promotions from a lower to a higher grade.

(a) No officer should be so promoted unless he has the positive qualifications for the higher grade service or post such as personality, professional qualifications, initiative, strength of character and readiness to assume individual responsibilities;

(b) No officer who has the positive qualifications referred to in (a) above should be passed over by an officer junior to him unless the latter has in addition, really exceptional ability or qualifications; and

(c) In assessing merit of officers on comparative basis for the purpose of principles (a) and (b) above the ability, energy, initiative, integrity etc. of the officers concerned should be taken into consideration over a series of years wherever possible and the judgement should be formed after carefully considering reports of at least three different superior officers.

Note 1.—The above principles shall not apply in the case of promotion to such key posts as Heads of Departments where Government's discretion is absolute.

Note 2.—It is not intended that the suitability of a person for promotion should invariably be assessed by the opinion of three officers. The intention is that reports of at least three officers should be taken into account wherever such reports are available.

(G. R. P. & S. D. No. 4099/34, of 18th December, 1950 and G. C. P. & S. D. No. Do.)

(ii) The following principles govern the grant of permission to cross the Efficiency Bar with effect from 1st January 1972:—

The competent authority should make an over all assessment of the Annual Confidential Reports of the person due to cross the Efficiency Bar, relating to the period of his service in the "scale of pay" in which it is proposed to allow the crossing of the Efficiency Bar, and particularly, those relating to his service during the previous three years so as to satisfy itself that the person's service has been reasonably "satisfactory" and not "below average" or "poor". The

persons satisfying the above criterion should be allowed to cross the Efficiency Bar. If the service in the scale is less than three years then the available confidential reports of the year should be taken into account.

(G. R., G. A. D. No. CEB 1071-G., dated 20th January 1972)

19. (a) The promotion of officers from Gujarat Forest Service Class II to Gujarat Forest Service Class I and of Range Forest Officers to Gujarat Forest Service Class II is governed by the following principles :—

(1) A committee consisting of the Chief Conservator of Forests, The Deputy Chief Conservator of Forests, seniormost of Conservator of Forest and the Deputy Secretary to the Government of Gujarat, Agriculture, Forest and Co-operation Department should, in July each year, review the cases of (1) Rangers for promotion to Gujarat Forest Service Class II, and of (2) Gujarat Forest Service Class II officers for promotion to the Gujarat Forest Service Class I, and should draw up separately for each category a select list of those who are considered fit for promotion. The lists should ordinarily be limited to the vacancies likely to occur during the next two years.

(2) The lists should be drawn up with due regard to the requirements of recruitment rules for the Gujarat Forest Service Class II, and the Gujarat Forest Service Class I, and to the general principles regarding promotions laid down in Government Resolution, Political and Services Department (Ex-Bombay) No. 4099/34, dated 18th December 1950.

(3) The cases of all officers who were passed over at previous revisions of the lists or whose names were deleted from the lists, should be considered at the subsequent revisions but if brought on the lists they should take rank among those who are included in the lists for the first time.

(4) The lists drawn up by the committee should be submitted to Government not later than the 1st September each year. Government will thereafter in consultation with the Gujarat Public Service Commission determine the final list. Full information about the officers recommended for inclusion in the lists as well as those proposed to be passed over including the professional qualifications in the case of Rangers, should be given and their confidential records should be forwarded with the lists.

(5) When a vacancy in Gujarat Forest Service Class I / Gujarat Forest Service Class II, is expected to last for not less than three months it should ordinarily be filled in an officiating capacity by the appointment of an officer whose name is highest in the select list and who has not already been officiating.

(6) Officers whose names are on the select list should normally be confirmed in the Gujarat Forest Service Class II / Gujarat Forest Service, Class I, in the order of seniority in the list, in consultation with the Commission.

(G. R. A. & F. D. No. BFS 1454-I, dated 18th December 1954 R. & A. D. No. 1461 / 112686-A, dated 22nd January 1963, and A. F. and C. D. No. G. F. S. 1372-C-3558-P, dated 10th April 1973).

For further instruction regarding the preparation and revision of select lists, See confd. G.C. G. A. D. No. S.G.S. 1062-10311-C, dated 23rd November 1962, पसय-१०६५-ग, dated 21st August 1965, पसय-१०६५-ग, dated 24th May 1966, SGS 1065/G, dated 24th June 1966 पसय-१०६९-ग, dated 18th November 1969, and पसय-१०७०-२६-ग, dated 20th August 1971.

(b) Proposals regarding the postings and appointments of gazetted officers requiring the orders of Government should be addressed to the Secretary to Government, Agriculture Forest and Cooperation Department.

(R. S. 12-F of 10th May 1927)

(d) *Visits to Forest Research Institute, Dehra Dun by Gazetted Officers for Research Training :*

20. (i) Selected Forest Officers may be allowed by the Chief Conservator to pay short visits not exceeding a fortnight to the Forest Research Institute, 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 considered desirable. The most convenient time for such visits would be during the monsoon (July to October).

(G. R. R. D., 7090 of 31st July 1912)

(ii) (a) A special Refresher Course of six months duration from 1st January to 30th June and 1st July to 31st December every year for Rangers promoted to Gazetted Rank is introduced at the Forest Research Institute, Dehra Dun. The aim of the course is to refresh the trainee's knowledge in Forestry with special emphasis on modern trends and techniques and in particular preparation of Working Plans so as to equip him to efficiently discharge the duties of a gazetted officer. Rangers promoted to Class II who have passed the Matriculation or its equivalent, have the certificate of a Rangers College, in India, or its equivalent, have put in at least 5 years service as Rangers and are below 45 years of age, can be deputed for the training.

(b) The persons promoted to Class I are not to be deputed for the course.

(c) The Government of Gujarat will bear the following expenditure for each officer deputed by them for the Refresher Course :—

	Rs.
(1) Tuition Fees	2,000.00
(2) T. A. as on tour to and from Dehra Dun and for the journeys at Dehra Dun as per State Rules.	,
(3) Equipment advance (To be recovered in 12 equal instalments of Rs. 25 p. m. each)	300.00

Daily allowance as per State Rules for the halt at Dehra Dun.

Pay and dearness allowance for the period of deputation for training.

(Government of India F. and A. (A) Letter No. 3-56/61- F, dated 9th March 1964).

(e) *Sanctuary Superintendent :*

21. For recruitment rule for the post, see Appendix V, and for sanctioned cadre and scale of pay, see Appendix II.

(f) *Superintendents :*

22. Appointments to the posts of Superintendents are made by the Chief Conservator by selection from members of the ministerial service. For their sanctioned cadre and scales of pay, see Appendix II.

(g) *Legal Superintendent :*

23. For recruitment rule to the post, see Appendix V, and for sanctioned cadre and scale of pay, see Appendix II.

(ii) Non-gazetted Service :

(a) Executive Branch :

24. For rules regarding recruitment and appointments to the Upper Subordinate Forest Service (Rangers) see Appendix V.

25. With effect from 1953-55 course, candidates selected for the Rangers' Course as Government nominees will be trained at the Northern Forest Rangers' College, Dehra Dun or the Southern Forest Ranger College, Coimbatore. Government will pay the following amounts to the said College on behalf of each Selected candidate :—

	Rs.	
1. Tuition Fee at Rs. 1,500 per annum for two years	3,000	
2. Stipend at Rs. 175 p.m. for two years ..	4,200	
3. Travelling allowance on tour for two years ..	1,500	
4. Equipment advance to be recovered in suitable instalments from the students at the end of the course.	1,500 (1,300)	If bicycle is brought.
Total ..	10,200	

The forest subordinates already in service deputed for training in the Ranger Course will be paid stipend at Rs.175 per month or their grade pay plus a deputation allowance at 20 per cent of the grade pay, whichever is greater.

(G. I. A & F. D. Nos. 3603/22200-I, dated 8th May 1953, FST-2258/221390-J, dated 27th October 1958, FTR-1159/18816/(vi) J, dated 29th August 1959 R. & A. D. No. FTR 1162/106402-A, dated 23rd January 1963, G. R. R. & A. D. No. FTR 1062/104430-P, dated 6th February 1964, and G. R. A. & C. D. No. FTR-1366/14639, dated 1st May 1967, A. F. and C. D. No. 1367-3640-P, dated 29th January 1968, 1371-97681-P, dated 18th December 1971 and TRN. 1370/67343-P, dated 28th March 1973,

26. The following supplementary instructions in connection with the recruitment and appointment to the subordinate Forest Service are also sanctioned by Government :—

A. Upper Subordinate Service :—

Rangers

(1) The Chief Conservator of Forests, shall, before July 1st of the year in which selection is to be made, decide the number of recruits required for the whole State during the following year of training in the Rangers Course after taking into consideration the vacancies likely to be filled up by promotion of Foresters who qualify for promotion under rule 2(a) of the Recruitment Rules for Rangers given in Appendix V and the number of seats available at the Northern Forest Ranger College, Dehra Dun or the Southern Forest Ranger College, Coimbatore.

(2) The Chief Conservator shall notify to the public through the Gujarat Government Gazette and local newspaper the dates on which applications from candidates for training in the Rangers' Course will be received, and he shall select from amongst the qualified candidates, including persons belonging to the Lower Subordinate Forest Service, whose applications have been received, the number of men required for nomination as students or, if there are not enough candidates, as many such candidates as are available.

(3) Candidates should have the following minimum physical measurements, viz. height 163 c.m. Chest normal 79 c.m., expanded 84 c. m. (Minimum chest

expansion 5 c.m.) and will be required to furnish with their application following certificates or attested true copies thereof :

(i) A certificate showing that they are within age *i.e.* not less than 18 and not more than 24 (29 in the case of Scheduled Caste/Tribe and other backward class candidates) and possess prescribed educational qualification, *viz.* passed Intermediate Examination of a recognised university with two or more of the following subjects *viz.* Mathematics, Physics, Chemistry, Botany and Zoology, or the Higher Secondary Examination or the Pre-university Examination followed by a Pre-professional/Pre-technological course conducted one year after the Higher Secondary or one year after the Pre-University stage in a recognised University or its equivalent with the same subjects (Rules 10, 11, 12 of the Revised Rules of the Ranger Course in Forestry).

(ii) A Certificate showing that he is a National of the Indian Dominion signed by a Magistrate or Justice of the Peace.

(iii) 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 trust worthiness, bearing date not earlier than the 1st May proceeding.

Note 1.— The persons belonging to the subordinate forest Service will not be required to produce the above certificates, except the certificate of educational qualification.

Note 2.— A Forest subordinate, excluding a member of the Ministerial staff, who has completed 5 years service or has stood first in the Forester's class shall be eligible to apply provided he is not over thirty years of age on the date of commencement of the course (thirty five in the case of Scheduled Caste/Tribe and other backward class candidates) and has passed the S. S. C. or an equivalent examination.

(Rule 17 of the Revised Rules of the Ranger Course in Forestry and Note-1, thereunder).

Note 3.— A Forester standing first in the final examination of the Forester's Training School shall be exempted from the condition regarding age limit and qualifying examination if he has less than ten years of service.

(*Note 2* below rule 17 of the Revised Rules, for the Rangers Course in Forestry).

(4) Before final examination, the candidates will be required to undergo medical examination by a Commissioned Medical Officer or by a Medical Officer in charge of a Civil Station and produce a health certificate in the following form :—

Examination Free

Dated

19

I hereby certify that I have examined:....., a candidate for the Forest Rangers' Course, and cannot discover that he has any disease, constitutional affection or bodily infirmity. He has sound constitution, good vision and hearing and in my opinion he is physically fit for a rough out-door life in the Forest Department.

His age is, according to his own statement,.....years, and by appearance about.....years. He has been vaccinated (or protected from small-pox)

Civil Surgeon.

Note.— The medical examination of a candidate for selection to the Forest Ranger's Course will be conducted free of charge if he is armed with a letter from the Chief Conservator of Forests.

(5) The students selected under paragraph-(2) contract certain obligations and acquire certain privileges, viz.

(a) They must undergo practical training in the forests for 8 weeks. They will not be allowed to join the College unless they can produce a certificate signed by the Deputy Conservator of Forests under whom they have received practical training and countersigned by the Conservator of Forests of the Circle that they have undergone the course of training in a satisfactory manner and are likely to become useful forest officers. During the period of practical training they will receive stipend at Rs. 75 p.m. and T. A. under normal rules (Rule 21 of the Revised Rules for the Rangers Course in Forestry and G. L. R. and A. D. No. FTR 1163/8238-A, dated 13th February 1963).

(b) They must furnish the agreement and security bond binding themselves to work diligently at the College, to serve Government for not less than 5 years after passing out of the College and to refund all money expended by Government on their training at the College with interest at 6 per cent per annum, if they fail to carry out the terms of the agreement and bond or are found unsuitable for employment due to misconduct.

(c) They acquire the privilege of receiving ;

- (i) training at the College, and
- (ii) a guarantee of an appointment as

(1) a Ranger with a starting pay one stage above the initial pay if they pass out with honours certificate, or

(2) a Ranger on initial pay if they pass out with Higher Standard Certificate, or

(3) a forestor if they pass out with a Lower Standard Certificate,

(G. R. A. F. and C. D. No. FST, 3073, /62658-P, of 15th February 1974).

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. 10500.

(G. R. A. & C. D. No. FTR-1387/24103-P, dated 29th January 1968)

Note 3 — The agreement and security bond must be executed in 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 India. Exception to this rule can be made only in exceptional cases at the discretion of the Chief Conservator of Forests.

(6) The Conservators in charge of Circles will be responsible for the preliminary training of students (other than those nominated from the Lower Subordinate Forest Service) allotted by the Chief Conservator to their respective Circles for the purpose of being trained.

B. Lower Subordinate Forest Service:

Foresters

(7) For rules regarding recruitment to the posts of Foresters, see Appendix V.

Note 1. — The grant of travelling allowance to a Ranger Student (a) while proceeding to join the College for Training (b) during the period of training at the College, and (c) while returning from the College to the place of his appointment is regulated by rule 559 of Bombay Civil Services Rules, Vol. I. The grant of travelling allowance to a forest subordinate deputed to join the College for training and for the return journey from the College to the place of his appointment is regulated by Bombay Civil Services Rule 560 (b).

(G. L. R. & A. D. No. FST 2261/119413-P, dated 18th February 1965)

Note 2.— In case of students selected before 15th July, 1940 the period from the date on which he passed satisfactorily through the course of Training prescribed for direct appointment as Ranger until the date on which he joins the appointment will be treated as duty, provided the interval between the date following the date on which he is relieved from the College and the date on which he assumes charge of duties does not exceed the joining time admissible under Bombay Civil Service Rules 79(a). During the period, he will be paid the pay of the post to which he is appointed.

(Bombay Civil Services Rules 9 (16) (e) and 36)

Note 3.— The period spent by lower forest subordinates under training in the Ranger's Courses should be treated as duty for the purpose of pension.

(Note 4. below Bombay civil Services Rule 240).

Note 4.— For direct appointment of Foresters a list of candidates should be obtained from the Local Employment Exchange and candidates should be selected from amongst the list.

27. The Conservators of Forests in charge of Circles shall satisfy themselves that each forester has a sufficient knowledge of the language of the division to which he is appointed or transferred, to enable him to perform his duties satisfactorily. Failure to gain this knowledge will entail stoppage of promotion.

(R. 4077/24 of 12th July 1926)

28. (i) A regular forest class is held every eight months for training foresters and every six months for Guards.

(ii) The Conservators are authorised to sanction, within the limits of budget provision, the employment of substitutes in place of men deputed to attend forest instruction classes.

(R. D. No. 7340 of 7th August, 1913 and No. 9771/24 of 17th November 1932)

Note 1.—For orders regarding travelling allowance admissible to forest subordinates during the period they are deputed to the class, see rule 560 (b) of B. C. S. Rs. Vol. I and S. No. 5 of Appendix XVII-A of B. C. S. R. Vol. II. If a candidate is transferred after completion of the course to a place other than that from which he was deputed he should be granted travelling Allowance under B. C. S. R. 556-A.

(R. D. No. 4262/33 of 21st October 1935)

For general orders regarding T. A. and daily allowance for Government servants deputed for training outside and within Gujarat State see G. R. F. D. Nos. M. S. B.-1667/564-g, dated 17th July 1967, MSB-1671/1126-g, dated 1st May 1971 and MSB-1671/4253-g, dated 11th January 1972.

Forest Guards

29. For rules regarding recruitment to the posts of Forest Guards see Appendix V.

Note.—The appointment should be made from amongst the list of candidates to be obtained from the local Employment Exchange.

30. A regular Forest Class is held for training the Forest Guards. The duration of each course of training is 6 months.

31. The service of forest guards is superior for all purposes except travelling allowance (Bombay Civil Services Rule 9(27). Though they belong to superior service, there is no necessity of opening service books for them under the exceptions mentioned in Bombay Civil Services Rule 167, but service rolls should be maintained instead.

(R. D. No. 9389/28 of 25th October 1932)

32. The services of Forest Guards for whom service rolls are kept should be annually verified by heads of offices in the same manner as is employed in the case of Government servants for whom service books are maintained and a certificate of such verification should be recorded under proper attestation in the service rolls of the guards concerned.

(G. R. F. D. No. 260/33 of 8th February 1937)

33. Forest Guards are treated as IV Grade Government servants for the purpose of Travelling Allowance under the rules in Bombay Civil Services Rules. See also S. No. 3 of Appendix XXVIII *ibid.* Forest Guards other than those mentioned in that entry or those in charge of rounds are allowed travelling allowance for road journeys on tour under Bombay Civil Services Rules 458 read with 466 *ibid.*

(G. R. R. D. No. 7827 of 23rd July, 1942).

34. Forest Guards will be transferred as seldom as it is compatible with efficient administration. (Instruction 2 under rule 488, Bombay Civil Services Rules Vol. I and R. D. No. 4857/28 of 20th June, 1930).

(a) *Range Forest Officers (Survey) and Forest Surveyors :*

35. For rules regarding recruitment to the posts of Range Forest Officers (Survey) and Forest Surveyors, see Appendix V.

Note.—Appointments of Surveyors should be made from amongst the List to be obtained from the Local Employment Exchange.

36. For the sanctioned strength of Gujarat Subordinate Forest Service with rates of pay applicable to each class *vide* Appendix II. The special pay and allowances admissible are shown in Appendix IV.

37. Efficiency bars have been prescribed for Rangers at the stages of Rs. 310 and Rs. 400. The Conservators of Forests will decide the question of each Ranger's fitness to cross the efficiency bars.

(b) *Ministerial Branch :*

38. (1) For rules regulating recruitment to the posts of Clerks, Senior Clerks Accountants see Appendix V. For rules regarding recruitment to the posts of stenographers, see G. N. G.A.D. No. GS/15/૨૫૫/1166-69-K, dated 27th May 1969 as amended by G. N. G.A.D. No. G. S/8૨૫૫-21/1169/79/K, dated 20th June 1970.

(2) The following are the classes of appointment :—

- (1) Head Clerks.
- (2) Accountants and Senior Clerks.
- (3) Clerks.
- (4) Stenographer Grade I.
- (5) Stenographers Grade II.

(G. N. F. D. No. PPA 1069—P, dated 19th June 1969)

(3) Promotions from grade to grade are given in case of posts at S. Nos. (1) to (3) and (4) and (5) above only if the clerks are found efficient.

(4) Appointments to the posts of clerks and Stenographers Grade II will be made by Conservators and those in the higher grades by the Chief Conservator, with the due regard to efficiency bars.

(G. R. R. D. Nos. 3283/24 of 6th March, 1936 and 27th April 1936, No. 6062/33 of 30th November 1937, 24th January, 1941, No. 4446-D/39 of 28th December, 1940 and No. 6062/D/32 of 23rd February 1943, G. L.A & F. D. No. F. D.M. 1458-172257-J of 8th August 1958, G. N. F. D. No. PPA 1069-P, dated 19th June 1969 and G. R. A. & C. D. No. PST-1669-57990-P, dated 22nd December 1970).

39. The sanctioned cadre of the ministerial branch and the rates of pay are shown in Appendix II. The special pay and allowances are shown in Appendix IV.

40. The grant or withholding of increments in the time scales of pay are governed by Bombay Civil Services Rule 45. In withholding the increment, the procedure prescribed in Gujarat Civil Services (Discipline and Appeal) Rules, 1971 should be followed.

41. The Deputy Conservators of Forests may allow a clerk to cross the efficiency bars prescribed in the lowest time scale of pay and permit him to draw pay in accordance with provision of Bombay Civil Servicen Rules, 46 and 47.

(G. R. R. D. No. 2878/33 of 8th October 1934).

42. The following principles were laid down by Government from time to time for regulating the seniority in the Ministerial Establishment:—

(1) The seniority in clerk's grade should be regulated according to the continuous officiating service in that grade in the case of temporary clerks. In the case of permanent clerks, it should be fixed according to the date of confirmation.

(G. I. A. and F. D. No. 7808-J, dated 27th February 1954)

(2) The seniority of clerks belonging to different Circles should be determined *inter-se* according to the length of continuous service irrespective of the date of confirmation, when they are transferred from one Circle to another Circle. These orders should take effect from 1st May 1960.

(G. R. R. and A. D. No. FST/3761/66676/A, dated 12th November 1962)

(3) In the case of clerks, clerk-typists (or clerks knowing typing) recruited under the Centralised Recruitment Scheme, a clerk, clerk typist or clerk knowing typing) who passes the Post Training Examination earlier, shall be senior to a clerk who passes later. For further detailed instructions, see paragraph 38 of G. N. G. A. D. No. ३२१. ४३/५०१ 1167/K, dated 18th October 1967.

(4) The following principles should be adopted in respect of the clerks recruited after 5th February 1964.

(a) The seniority of the clerks should be fixed according to the date of passing the Departmental Examination and rank obtained by them.

(b) The seniority of clerks who appear only in part and are declared successful by virtue of previous exemption earned by them and their names are shown below those who appear in all subjects and pass an examination should be fixed amongst themselves by taking the total of the marks obtained in all subjects in different examinations and then placing below all those who have passed the examination in all the subjects.

(c) The clerks should be confirmed on the basis of the date of passing the departmental examination and according to the rank obtained therein if the date of passing the examination is the same.

(G. R. A. and C. D. No. FST/1669/57990/P, dated 22nd December 1970)

43. The seniority in grades higher than clerks, *viz.* Accountants, Senior clerks, Head clerks, is determined according to the continuous officiating service in the respective grades, provided that if in any case a person is promoted to officiate earlier than his senior irregularly, he should not be given the benefit of such earlier promotion for the purpose of seniority

(G. L. A. and F. D. No. 7808-J, dated 27th February 1954)

44. (i) In the case of clerks recruited prior to 5th February 1964 (*vide* Article 42) passing the departmental examination and crossing the efficiency bar earlier than his senior would not affect the seniority originally assigned on recruitment.

(R. D. No. 4465 D/39, dated 10th August 1940).

(ii) But a clerk who has passed the departmental examination and is promoted earlier than his senior because the latter has not passed the departmental examination will retain his seniority and is not to be reverted in preference to the

latter after the latter passes the departmental examination. The seniority in the higher grade should be fixed according to the date of continuous officiating service in that grade when promoted.

(G.R.A. and F.D. No. BGF. 1355/40409-J, dated August 1957)

Note.—According to rule 8 of G. N. A. F. & C. D. No. G/KH/47EXM/1468/65438-P, dated 18th August 1971, which came in force from 18th August 1971, a clerk who passes the Departmental Examination prescribed therein within specified period and within specified chances, shall on the promotion to the post of Accountant/Senior clerk be assigned seniority over a pensioner, if any, who although being junior to him may have been promoted as Accountant/Senior clerk earlier by reason of his having passed the examination earlier.

45. Regarding promotion of a clerk who has not passed the examination when a clerk who has passed the prescribed examination, is not available, see rule 9 in G.N.A.F. and C.D. No. G/KH/47/EXM/1468/65438/P, dated 18th August 1971, reproduced in Appendix VI.

(c) *Class IV Service :*

46. (a) Candidates for appointment to the post of peons and other class IV servants must not be less than 18 years and more than 25 years of age at the date of selection and must have studied upto the IV Standard Primary School and must satisfy the authority making the appointment that they are possessed of sufficient intelligence and physique to enable them to carry out their duties satisfactorily, provided that in the case of appointments to the posts of boy-peons the lower and in the case of appointment of military pensioners the higher age limit prescribed above may be relaxed.

(b) In making promotions, preference shall ordinarily be given to persons who have studied upto 4th Standard Primary School. Provided that nothing in this provision shall apply so as to prejudice the claim to promotion of any person who completed 40 years of age, provided further that this provision may be relaxed in any particular case if the authority sanctioning the promotion is satisfied for reasons to be recorded in writing that its strict enforcement would cause hardship.

(G. N. G. A. D. No. GRO/1061/3274-C, dated 11th May, 1961)

47. Appendix II shows sanctioned cadre of Class IV establishment and their scale of pay.

(iii) *Temporary Establishment :*

48. Appendix III contains a list of temporary and work charged establishments with their designations and maximum rates of pay which the Chief Conservator and Conservators are empowered to sanction annually, for a period not exceeding six months, subject to the conditions that the total amount to be spent on such establishment should not exceed the budget allotment at their disposal and that no appointment is created which Government itself will not be competent to create. The power to sanction temporary posts of Rangers and making appointments thereto should be exercised by the Chief Conservator only. The actual rates of pay within the maximum to be allowed to each class of establishment except where it is a time scale appointment, should be determined by the officer concerned according to the circumstances of each case. Where the time scale of the temporary establishment (excluding work-charged establishment) is the same as that of the permanent establishment, the temporary establishment should be regarded as temporary addition to the permanent establishment and allowed to count their service for increments. The starting pay of the incumbents of temporary posts should not exceed the rate fixed for men of the same qualification in permanent posts.

(R. D. No. 3952/24 dated 10th September 1925, No. 4053/28 of 9th June, 1930, No. 2425/33 of 30th March, 1936, and 15th March, 1938, 3952-D/24 of 18th January, 1944 G. L. A & F. D. No. 5223-J, dated 9th April, 1951)

Note.—For orders regarding filling in temporary posts see rules 70 and 71 and note under rule 9 (56) of Bombay Civil Services Rules, Volume 1.

49. In order to secure uniformity of practice and ensure that each sanction in respect of temporary posts may be fully operative for the whole of the sanctioned period, it is essential that the orders sanctioning the creation of temporary posts, should, in addition of the sanctioned duration, invariably specify the date from which it is to run—whether it be the date of entertainment or otherwise.

(F. D. No. 5380/33 of 18th March 1942)

50. When a temporary establishment is entertained for a special work, the head of office concerned should see that the work of the establishment is carefully supervised, its rate of progress in the work carefully laid down and care taken that it is worked upto. There are not infrequent instances in which the work for which the temporary establishments are engaged is not completed within the time deliberately fixed by the proposing officer and there is at least the possibility that the men are given other work. This must not be done to the prejudice of the special work for which they are entertained.

(R. D. No. 8193 of 27th August 1906)

51. Temporary appointments sanctioned for a specific period should not be continued beyond the sanctioned dates in anticipation of Government sanction. In cases where it is necessary, the required sanction should be applied for in good time prior to the expiry of the period.

(R. D. No. 9458/33 of 1st October 1938)

52. In cases in which proposals for continuance of the temporary posts have been submitted to Government in good time, but Government sanction for the continuance is not received, the Chief Conservator of Forests is delegated with the power to continue such posts for one month at a time and upto a maximum of three months, pending receipt of the Government sanction.

(G. C. F. D. No. EST. 4158/S-4, dated 1st July 1958)

CHAPTER V

DEPARTMENTAL AND LANGUAGE EXAMINATIONS

A—Departmental Examinations :

53. (i) *Departmental Examination of Forest Officers and Rangers.*—Forest Officers of the grade of Assistant Conservator of Forests and directly recruited Rangers shall be required to pass the Departmental Examination of Forest Officers. The regulations regarding the syllabus, period for passing the examination and the penalties for failure to pass the examination within the prescribed period are contained in appendix VI.

(ii) *Departmental Examinations for Clerks and Accountants.*—(a) The rules for the departmental examination of the ministerial establishment are reproduced in Appendix VI.

(b) Instructions for conducting the departmental examinations of the ministerial establishment:—

(1) The question papers for the examination which will be the same at all centres will be prepared by the Chief Conservator of Forests.

(2) The number of question papers in each subject will be limited to 8 and the time for answering them 3 hours.

(3) The Manager, Government Printing Press, Baroda, shall print the question papers confidentially if the number of question papers to be printed in each paper is at least 250 and transmit them in sealed registered covers with confidential marks on each to distinguish them, so as to reach the Conservators of Forests three days before the date of the examination. If the

number of question papers is less than 250 they will be cyclostyled at each Centre on the date of examination.

(4) The examination will commence daily at 11.00 a.m. (standard time).

(5) Two question papers will be set for each day.

(6) Only one question paper will be opened at a time.

(7) The answer papers will be sent for examination in sealed registered covers to the Chief Conservator who will publish in the *Gujarat Government Gazette* a list of clerks who pass the examination, arranging the names in order of merit.

(G. N. No. 3283/34 of 25th May, 1925, 5139/28, of 11th November 1933 and G. C. Health and Industries Department No. PPM. 1865/ 31.1 / 73/ 3 dated 19th March, 1967)

B—Hindi Examinations :

54. (i) According to the orders contained in G. R. P. and S. D. No. 1155, dated 2nd July 1955 the Government servants of the Forest Department mentioned in column 2 below are required to pass the Hindi Examination mentioned in column 1 :—

Hindi Examination	Government servants of the Forest Department required to pass the examination.
(a) Hindi Higher Standard	All Gazetted Officers. Range Forest Officers. Head Clerks. Accountants. Senior Clerks. Clerks, Typist, Clerk-cum-Typists. Stenographers. Steno-typists.
(b) Hindi Lower Standard	All class III Government servants other than those shown under (a) above and (c) below.
(c) Hindi Colloquial Text	<ol style="list-style-type: none"> 1. Foresters (Forest Guards promoted as Foresters). 2. Forest surveyors (person recruited prior to 1953). 3. Tracers 4. Foreman (Saw Mill) 5. Time keepers 6. Asstt. Time Keepers 7. Tractor Drivers 8. Tractor mechanics 9. Seasoning Kiln operators) 10. Forest Guards 11. Enumerators 12. Depot Guards 13. Depot peons 14. Depot Officers 15. Sikka Karkoons <p style="margin-left: 100px;">} only persons recruited prior to 1953.</p> <p style="margin-left: 100px;">} Only persons recruited after 1952. persons recruited prior to 1953 are exempted from passing the colloquial test.</p>
	16. Miscellaneous class III Mill Establishment other than Foreman.

(G. R. P. & S. D. No. EXR. 1155, dated 2nd July, 1955, as subsequently amended and G. L. Agriculture & F. D. No. 361/56247-A, dated 23rd January 1953)

(ii) For details regarding syllabus for the Hindi Examination, the period and chances within which the examination is required to be passed, the penalty for not passing the examination, exemption from passing the examination to certain persons who have passed certain examination etc., see G. R., G.A.D. No. HNP 1167-K, dated 20th September 1967 as subsequently modified.

C—Gujarati Examinations :

55. According to the orders contained in Gujarat Government servants (Lower and Higher Standard Gujarati Language Examination) Rules 1970, the Government servants who are required to pass the Higher Standard and Lower Standard Examinations respectively in Hindi are required to pass the Gujarati Higher and Lower standard Examinations respectively. For further particulars regarding the period and chances within which the examination is to be passed, the exemption to persons who have passed certain examinations, syllabus, etc., see Rules referred to above.

CHAPTER VI

LEAVE OF ABSENCE

56. The grant of leave including study leave and special disability leave to the I.F.S. officers is governed by the Rules in Chapter VIII of the All India Services Rules Manual, 1967, and to the other forest officers and subordinates by the Rules contained in Chapter XV of Bombay Civil Services Rules Vol. I and Appendices XLVI-A, L and LII of Bombay Civil Services Rules Vol. II.

57. (i) The appointing authorities are competent to sanction the leave other than disability leave to the persons whom they are competent to appoint. Powers delegated to other Forest Officers regarding grant of such leave to gazetted (other than I.F.S.) and non-gazetted Government servants are contained at S. Nos. 1(6) and 2(5), (6), (7) under Chapter XV in Appendix I Bombay Civil Services Rules Vol. II, S. No. 23, in G.R.R. & A. D. No. PWR. 1164/17252-E, dated 30th March 1964 and S. Nos. 11 and 13 of G.O.F.D. No. RBS/1064/192(J-CH), dated 8th June 1966, and G.O.F.D. No. RBS, 1073/238/CH, dated 2nd February 1973.

(ii) The Chief Conservator of Forests is authorised to sanction earned leave not exceeding sixty days to All India Forest Service Officers subject to the condition that no substitute is required to fill in the vacancy.

(G. R.A.F. and C. D. No. 3169/80350 P, dated 20th December 1969)

(iii) Except as provided in Bombay Civil Services Rule 682, an authority competent to grant leave to a gazetted Government servant may sanction to him any leave other than special disability leave after obtaining, from the Audit officer, a report about the admissibility of such leave. (Bombay Civil Services Rule 625).

(iv) In exceptional circumstances, the competent authority may sanction the earned or half pay leave to an officer subject to admissibility. (Government endorsement, F. D. No. LVE 2458-25542-J, dated 14th September 1962)

(v) If the officer proceeding on leave is stationed at a place where house rent allowance is admissible, he will be eligible to draw the house rent allowance during the leave if the authority sanctioning the leave certifies that on expiry of leave the officer is likely to return to duty at the same station or at another station in which he will be entitled to a similar allowance. The certificate shall be recorded in the order sanctioning the leave.

Sanctioning authorities are liable to be personally held responsible for making good a part or whole of the loss caused to individual Government servant on account of non-compliance with the requirement of the rules. (Bombay Civil Services Rules 339 and 344).

58. Gazetted forest officers should give the earliest possible intimation of their intention to apply for leave (R. D. No. 6674/D-24, dated 8th June, 1926).

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

60. Officers intending to proceed on leave out of India should observe strictly the Standing Orders in respect of application and sanction of leave. When the leave is sanctioned, they should also observe the procedure laid down in the Memorandum of information for the guidance of Government servants proceeding on leave out of India (*vide* Appendix XLVI, F.P.V.).

(F. D. 2565/33, dated 9th June 1936)

61. Gazetted officers should refrain from enquiring of the audit officer about their title to leave or as to the state of their leave accounts except when they intend to take leave and should then ask not more than 4 months before applications for leave are submitted by them. Leave application should always be submitted in sufficient time to enable the Audit Office to report on their title and the competent authority to pass orders before the leave is availed of. The communications of the Audit to the officers in reply to their enquiry cannot be regarded as certificates of admissibility of leave for the purpose (F. D. 3307 of 23rd March, 1925 and 23rd March, 1927).

62. A Government servant cannot, as a matter of right, claim commutation of one kind of leave into leave of a different kind due and admissible. All cases of such commutation which deserve consideration on their merits should be referred to Government in exceptional cases only to enable them to pass such orders as may be deemed fit. (F. D. 3637 of 8th July, 1926 and 2486/33 of 27th August 1936).

63. The officers authorised to grant leave should see that in granting it the spirit of the rules governing such grant is not disregarded. In a few cases noticed by Government formal joining of duty after return from leave was permitted and long leave for the second time was granted to Government servants within a few days thereafter thus enabling them to secure advantage not contemplated by the rules, e.g. a higher rate of pay during the second period of leave, or earned leave for a period in excess of the prescribed limit of 120 days at a time. In the absence of urgent and exceptional circumstances leave should not be granted when only a short interval has elapsed since the return to duty.

(F. D. 3899 of 17th February 1926 and 9th April 1938)

Note.—Also see Bombay Civil Services Rule 628 in this connection.

64. Heads of offices may sanction to the persons who take leave for 30 days or more, leave salary advance restricted to the pay and allowances which can be drawn during leave for the first month of leave that is clearly admissible after deduction on a account of income tax, provident fund, house rent, repayment of advance etc. The advance should be adjusted in full in the leave salary bill and in cases where this advance cannot be adjusted in full the balance should be recovered from the next payment of pay or/and leave salary. The Head of office may sanction leave salary advance to himself. The advance to temporary Government servants

should be sanctioned subject to the furnishing by them of the surety of a permanent Government servant. The Head of office may at his discretion dispense with this requirement in the case of temporary staff who have completed 3 years of continuous service and are likely to continue in service till the adjustment of the advance. (G. R. F. D. No. LVE 1061/62916-G, dated 19th March 1962, corrigendum No. LVE-1061/22334(2)/J, dated 2nd November 1962 and Resolution No. LVE-1061-15686/J, dated 14th March 1963).

65. The grant of casual leave and holidays to Government servants is subject to the following orders :—

(1) The maximum casual leave admissible to Government servants is 12 days in a calendar year, subject to the condition that not more than 8 days' casual leave may be allowed at any one time. The head of the office or department may, however, relax this condition in individual cases, if he considers that there are exceptional circumstances justifying such relaxation.

(2) Sundays, weekly offs and public holidays may be allowed to be enjoyed in a conjunction with any spell of casual leave whether by prefixing or suffixing or by both. Any Sundays, weekly offs or public holidays falling in a period of casual leave should not be counted as part of the casual leave. With a view, however, to avoiding inconvenience due to prolonged absence of the Government servant from headquarters as a result of such holidays being joined with or falling within a period of casual leave, the heads of offices and departments should see that in such cases absence from headquarters is restricted to a reasonable period and if necessary some of the holidays or even a part of the casual leave may be required to be spent at headquarters only.

(3) In regard to persons who join service in the middle of a calendar year, the authority competent to grant such leave will have the discretion to grant either the full period of 12 days or only a proportion thereof after taking into account all the circumstances of the case.

(G. R. F. D. No. PCR/2060/63-P, dated 6th February 1961)

(4) The grant of half day's casual leave is permissible. This benefit should not however be made available to Government servants while on tour.

(G. C. F. D. LVE-1457-S-5, dated 30th November 1957)

(5) If a person is required to attend office on a holiday, he should be given another day, in its place when an opportunity offers. Such compensatory holiday may be allowed to be prefixed or suffixed to regular or casual leave or other holiday, subject to the conditions laid down in Bombay Civil Services Rule 630. Only one compensatory holiday should be allowed at a time, and compensatory holiday should not be allowed to be carried forward to the next calendar year.

The above orders are not applicable to gazetted officers.

(G. R. P. & S. D. No. F. 13-II-B, dated 16th January, 1958, G. C. P. & S. D. No. 13-II-B, of 27th July 1959 G. C. G. A. D. No. OFT 1064/367-CH of 27th July, 1964 and No. OFT 1067/3889-CH, dated 14th December, 1967.)

66. The following supplementary instructions are laid down for the guidance of subordinate staff :

(1) Sickness or inability to work must be reported at once.

(2) If ailment is likely to last more than 5 days the subordinate should proceed to the nearest hospital, reporting that he has done so, and should not return to duty unless he produces a medical certificate of fitness.

(3) Leave granted to subordinates must be taken immediately on receipt of the order unless the order specifies a date from which the leave takes effect. If a subordinate does not wish to avail himself of the leave promptly, the order granting the leave should be returned for cancellation.

(4) If any subordinate desires to extend his leave, he must, at least seven days before his leave expires, forward a registered letter with his address, if he be the Range Forest Officer, to the Divisional Forest Officer, or if a Round Officer or beat guard, to the Range Forest Officer and give full reasons for asking extension; failing this and not returning to duty he will be liable to be punished severely.

(5) If the extension is not sanctioned the subordinate will be considered on leave without pay from the expiry of his original leave until he returns, and if he does not return within seven days of receipt of reply he will be superseded. No excuse for delay will be accepted unless a medical certificate is produced.

(6) As the services of protective establishment are most needed during the fire season, i.e. from 1st February to 31st May, no privilege or casual leave shall be granted to any member of that establishment during the above period except under very exceptional circumstances or when the application is accompanied by medical certificate.

CHAPTER VII

MEDICAL CERTIFICATES AND ATTENDANCE

67. (a) No person may be appointed substantively to a permanent post unless he produces a medical certificate of fitness in the form prescribed in Bombay Civil Services Rule 11. (Bombay Civil Services Rule 10).

(b) No person who has already completed 6 months temporary (including officiating) service in the employment of Government shall be continued in employment without production of the Medical Certificate in the form given in Bombay Civil Services Rule 10.

(Bombay Civil Services Rule 14).

Note. 1— The medical certificate should be attached to the first paybill sent to Accountant General after receipt of the Medical Certificate and necessary entry should be made in the Service Book that the fitness certificate is sent to the Accountant General with the pay bill voucher No. of the month concerned. (Note 1 below Bombay Civil Services Rule 14)

Note. 2— The limit of six months is the maximum. Normally the Heads of offices should require the Government Servants to produce medical certificate within 2 months from the date of joining, if they are likely to continue in service for more than 6th months (Note below B. C. S. R. 14 (b))

Note. 3— According to S. No. 1 in Financial Publication VII, the Chief Conservator of Forests is Competent to dispense with the certificate of physical fitness or to accept certificate from a female Medical practitioner in the case of a female candidate to posts on salaries below Rs. 50 per month.

Note. 4— For further instructions regarding physical fitness certificates, see Bombay Civil Services Rules 10 to 15 and Bombay Civil Services Rules, Vol. II, App. VII.

68. (a) Before a gazetted Government servant can be granted leave or extension of leave on medical certificate, he must obtain from the Medical Board constituted under Bombay Civil Services Rule 663, a medical certificate in the form prescribed in the Bombay Civil Service Rule 668. But in case the sanctioning authority is satisfied that the grant of leave to a gazetted Government servant on account of illness is necessary, a certificate from the Civil Surgeon in the form prescribed in Bombay Civil Services Rule 671 will suffice, (B.C.S. Rules 668 and 671).

(b) An application from a Class III Government servant for leave on medical certificate should be accompanied by a medical certificate from a Registered Medical

Practitioner, in Bombay Civil Services Rules Form 11 or 12, indicating the nature and probable duration of the illness, or by a request to issue a requisition for examination by a Government Medical Officer. The authority sanctioning the leave may at its discretion secure a second medical opinion from the Civil Surgeon. In such cases the authority should forward the original medical certificate to the Civil Surgeon at the earliest possible date after the date on which the first medical opinion was given and request him to re-examine the Government servant. (Bombay Civil Services Rule 674).

(c) In support of an application for leave or extension of leave on medical certificate from a Class IV Government servant, the authority competent to sanction leave may accept such certificate as it may deem sufficient) Bombay Civil Services Rule 677).

(d) No Government servant who has been granted leave on medical certificate may return to duty without first producing a medical certificate of fitness in the form prescribed in Bombay Civil Services Rule 641. The authority granting the leave may at its discretion require a similar certificate from any Government servant who has been granted leave for reasons of health even though such leave was not actually granted on a medical certificate. If the Government servant is a gazetted officer, such certificate should be obtained from a Medical Board unless the leave is for not more than 3 months, and if it is more than 3 months, the Medical Committee granting original certificate or certificate for extension, had stated at the time of issuing the certificate that the Government servant need not appear before the Medical Committee for obtaining the certificate of fitness. In the excepted cases, a medical certificate from the Civil Surgeon will suffice (Bombay Civil Services Rules 640 and 641).

(e) If the Government servant on leave is not a gazetted Government servant a certificate of fitness signed by any registered practitioner may be accepted at the discretion of the authority sanctioning the leave (Bombay Civil Services Rule 641).

Note.— For further instructions regarding medical certificates for fitness and leave, see rules in Chapter XV, Section II, Bombay Civil Services Rules, Vol. I.

69. (a) A medical certificate of unfitness for further service should be in the form prescribed in Bombay Civil Services Rules 201 (a) or (b). Such certificate should be from a Medical Committee if the pension exceeds Rs. 150 and from the Civil Surgeon if it does not exceed Rs. 150 (Bombay Civil Services Rule 202).

(b) Medical certificate of incapacity for further service shall not be granted by a medical authority without the knowledge of the head of the office and without having received authority from the department to which the Government servant belongs (Bombay Civil Services Rule 204).

Note.— For further instructions regarding invalid certificates, see Bombay Civil Services Rules, 200 to 206.

70. When the particulars of a Government servant's illness are required in the interest 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 obtain between a patient and his medical adviser. Government 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 (G. D. No. 2539, dated 28th April 1906).

71. The Medical Examination for the purpose of commutation of pension has to be done by a Medical Board, if the applicant has been or is about to be granted an invalid pension, or if the sum which he wants to commute, together with any that may have been previously commuted exceeds Rs. 25 out of his pension. In other cases, the examination will be done by the Civil Surgeon. The fees for the medical examination will be borne by the applicant. The head of the office concerned should furnish the Civil Surgeon or Board with particulars of identification marks of the pensioner, when he is sent for medical examination.

Note — For further instructions regarding applications and the procedure for the commutation of pension, see Bombay Civil Services Rules, 315 to 326-A, for similar rules for I. F. S. officers see "All India Services (Commutation of Pension) Regulations 1959" in Chapter XIII of the All India Services Manual, 1967.

72. The Government servants and their families (*viz.* wife or husband, legitimate and step children, parents, unmarried sisters and brothers residing with and wholly dependent on him) are entitled to free medical attendance by authorised Medical Attendants, free medical treatment at Government hospitals in the station or district, where he or the family member falls ill and also to reimbursement of medicines prescribed by the authorised Medical Attendant, which may have to be purchased because they are not available at the Government Hospital.

(For detailed rules regarding medical attendance and treatment of Government servants and their families, see Government Resolution, Health and Industries Department No. MAG 1058/5949-O, dated 8th October 1964 as amended subsequently).

Note — For additional concessions regarding attendance and treatment for T. B. see G. R. L. S. G. and P. H. D. No. TBC -1053, dated 19th February 1954 as amended from time to time.

73. The concession of residing at the Ratan Tata Convalescent Home, Ootacamund (Nilgiris), has been extended to the officers of the Civil Services, subject to the understanding that military officers will always have a prior claim to accommodation. Indian officers will have to conform to European habits, customs and dress and partake of European diet. Indian diet is not provided. For terms etc. relating to the Home and other particulars, see Political and Services Department (Ex-Bombay) No. 2147/33 (Fin.) of 30th January 1936.

CHAPTER VIII

CONDUCT AND DISCIPLINE

74. (i) The All India Services Conduct Rules, 1968, contained in G. of I. M.H.A. Notification No. G.S.R. 3 of 18th June 1968 as subsequently amended and Discipline and Appeal Rules, 1955 contained in Chapter XI of the All India Services Manual, 1967 are applicable to the Government servants of the I.F.S.

(ii) The Government servants Conduct rules applicable to the Government Servants of Gujarat State are contained in the Gujarat Civil Services (Conduct) Rules 1971, and the Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

(iii) For rules regarding the conduct of Government servants in relation to co-operative Societies, see R. C. No. 5977, dated 23rd January, 1945.

75. Government desires to impress on the Departments of the Sachivalaya and the Heads of Departments and offices that opinions expressed by the R.L.A. on cases are confidential and under no circumstances they should be disclosed or copies thereof supplied to non-officials. Similarly inspection or supply of copies of Government Resolutions etc. containing opinions of the R.L.A. should be refused to them. Any breach of these instructions should be regarded as divulgence of official secrets and dealt with as such.

(G. C. P. & S. D. No. 2040/46 of 15th February 1951).

76. The association of the names of Government Officers with public institutions such as libraries, hospitals, schools, roads etc. and with shields, trophies prizes, medals and cups is not desirable and therefore such proposals should be discouraged. When, however, any Government Officer is approached under exceptional circumstances for permission to name any public institution trophies etc. after him, the matter should be reported to Government for orders and consent should not be given unless the sanction of Government is received.

(G. C. P. & R. D. Nos. 2138/34 of 3rd December 1937 and P. & S. D. No. 2138/34 of 27th August 1941 and 2138/34 of 19th August 1950).

77. Government servants should not participate in the activities of, or be associated with institutions whose membership is confined to the members of a particular community or class of communities even if the institutions are of a social or educational nature.

(Government P. & S. D. endorsement No. 1607/34-D, of 8th February 1952)

78. (i) No Government servant should travel free of charge in a public conveyance.

(ii) Unless invited to attend a formal function, no Government servant, except officers required to be present on duty, should visit any theatre or other place of entertainment without paying the usual charges..

(iii) Free passes to such places of entertainment should not be accepted by them.

(iv) If any Government servant is found disregarding these orders he will be severely dealt with.

(P & S. D. No. 1581/34 of 25th August 1937).

79. It is observed that many a time, some officers invite businessmen and other persons who have dealings with them in official capacity to their residences for discussing official matters. This practice gives an impression that underhand dealings are going on in official transactions. Government considers that such practice on the part of officers is undesirable and is therefore, pleased to direct that officers should stop such practice. They should, to the extent possible, arrange to transact official business, especially that in which businessmen are interested, in the offices and avoid meeting businessmen in regard to official matters in places other than their offices.

(G. C., G. A. D. No. CDR 1063/C-2348/(iv)/G, dated 27th October 1964)

80. In each Government office a board of suitable size should be hung in a conspicuous place with the following notice in the regional language of the district concerned pasted on it. :—

“All Government servants are required to treat the members of the public approaching them on official business with consideration and courtesy.

Members of the public are requested to co-operate with Government in stamping out corruption. Do not tip or bribe any member of this office. If any tip or bribe is asked for, please report to the undersigned”.

Signature

Straw-boards required for the above purpose should be purchased locally, if available, the cost thereof being met from the contingent grant at the disposal of each officer. Officers who are unable to procure boards locally should obtain them from the Director, Government Printing and Stationery.

(G. C. P. & S. D. No. 1581/34 of 13th March, 1939)

81. With a view to suppress the evil of corruption in the subordinate services the co-operation of the members of the public is invited so that they may bring without hesitation to the notice of the heads of departments and offices cases of misconduct among the lower ranks of officials. Such complaints when received, should be enquired into with great care and without discouraging persons from producing the whole available evidence. While this policy is adhered to, it is emphasised that the responsibility for the conduct and discipline of Government servants under them rests entirely on the respective heads of departments and that they cannot and should not on any account share with non-officials the duty of initiation, conduct or control of departmental enquiries into cases of misconduct on the part of their subordinates. The departmental enquiries are strictly official in character, and the participation in any such enquiry, except as a witness, of non-officials, must be entirely at the discretion of the officer in charge of the enquiry and in accordance with the prescribed procedure only. Heads of departments should bear this principle in mind and make sure of its observance by heads of offices under them.

While members of the Legislature as well as other gentlemen interested in the administration are to be encouraged to bring complaints that have come to their notice direct to the district officers competent, under the rules and the law, to deal with their complaints, these gentlemen should be made to understand quite clearly that it is the function only of the offices of Government concerned to conduct any investigation required.

(G. C., P. & S. D. No. 3760/34 of 20th May, 1940).

Notes.—For orders regarding anti-corruption committees in districts and their functions see P. & S. D., No. 2765/24 of 5th April, 1939, 1st March, 1943, 1st April 1943, 19th June, 1946, 7th September, 1946, and 20th July, 1948.

For orders regarding State Vigilance Commission and its functions see G. R., G. A. D., No. SVC-1064 G, dated 17th, April, 1964, Addendum SVC-1064-G, dated 4th May, 1964, H, and C. S. D. Circular SVC-1065/11-H of 17th April 1965 and SVC, 1064/22366-H, of 5th September, 1960.

82. Prompt steps should be taken to enquire into charges of corruption brought against subordinates.

A quarterly return in the prescribed form should be sent to the Government in the Agriculture and Co-operation Department by the 10th of the month following the quarter to which they pertain showing action taken on the complaints received by the Department regarding corruption and lack of integrity on behalf of Government servants.

(P. & S. D. No. -1591/34 of 25th August 1937 and R. D. No. 8583/33, of 21st October, 1940 G. L., R. & A. D. No. MIS 1364/(iii) / conf-1580-B, dated 1st July 1964 and MPR 1364 / conf-4318-B; dated 27th October 1964).

83. The utmost care should be taken before prosecutions are launched under section 182, Indian Penal Code against persons from whom complaints have been received about the misconduct of Government officials and in no case such prosecutions should be undertaken without the sanction of Government.

(G. C. P. & S. D. No. 1581/34 of 20th October, 1937, 6th May, 1940 and 1581/34 of 16th January 1949).

84. (i) Government servants desiring to stand for election to local bodies should follow the procedure indicated below :—

(a) In the case of Municipal Corporations, Borough Municipalities and District Panchayats a Government servant, whether serving under the Central or the State Government should apply for permission to Government in the General Administration Department, through the head of the department in which he is employed and the Collector of the District.

(b) In the case of District Municipalities and Taluka Panchayats and other minor local bodies *viz.* Village Panchayats, School Boards, etc. such Government servants should apply to the Collector of the District concerned through the head of his department;

(ii) In forwarding applications to the Collectors, the heads of departments should indicate whether or not in their opinion the Government servant concerned can be allowed to serve on a local body without prejudice to the interests of his Department.

(G. D. No. 7191 of 17th May 1935)

(iii) Permission to Government servants to stand for election should be granted only in exceptional circumstances, when it is clearly to the public advantage to allow them to do so.

(G. D. No. 7191 of 22nd August 1938)

85. Government servants should refrain from giving personal recommendations to candidates applying for posts under local bodies. There is, of course, no objection to heads offices, when Government servants serving under them submit through them applications for appointment under local bodies giving their opinions as to the suitability of the applicants for the posts applied for.

(G. D. No. 8874 of 23rd April 1952)

86. No official agency should be employed for the collection of subscriptions for any memorial or reception fund or indeed for any object, without the express previous sanction of the Government, which would only be accorded, if ever, in very rare and exceptional instances.

Government are not in favour of their officers taking active part in the raising of subscriptions for public purposes. Approval of the object itself, however expressed by Government or any member of Government, does not obviate the necessity for obtaining definite official permission before an officer begins, or allows any of his subordinates to begin, to solicit subscriptions for it.

(R. D. No. 2936 of 30th April, 1890 and G. D. No. 2494 of 26th April, 1922 and 26th August, 1925).

Note.—The above orders do not apply to the collection of subscriptions for boy scout troops (G. D. No. 2494 of 15th March, 1926).

87. Clerks and subordinate officials should not send Christmas and New Year Cards to their superior officers and high officials of Government.

(P. & S. D. No. 1581/34 of 24th October 1940)

88. It is the desire of Government that officers leaving the station on transfer etc., should not accept any farewell entertainment from the members of their staff, especially low paid members. (P. and S. D. Circular No. 2199/34 of 28th January, 1938). Government would at the most allow *Pan Supari* gatherings for the purposes of expression of appreciation of services on retirement of officers provided that at such gatherings food is not served and provided also that the previous permission of the Head of the Department concerned is obtained. The Heads of Departments should before and after granting permission for such functions, see that the conditions attached to such a function are strictly fulfilled.

(P. & S. D. Circular No. 2199/34 of 21st September 1946).

89. (a) Government desires that as quickly as possible one or the other styles of Indian dress recognised generally as correct, should replace Western dress in

office wear and recommends the following types of dresses for office wear by Government servants depending on the seasons :—

(1) *For men :*

- (i) a Dhoti with a shirt and/or coat;
- (ii) a Dhoti with Kurta.
- (iii) a short-buttoned up coat and trousers, either of which may be white, grey or of any other quiet colour;
- (iv) in hot weather, a short coat with half sleeves and trousers, of white or some quiet shade; (gundy designs must be avoided); and
- (v) a sherwani with pyjamas.

(2) *For women :*

Plain cotton or silk sari without a border or with simple border; or shalwar, Kamiz and Doopatta or for those who habitually wear them, skirt and blouse.

Government also desires that the dress to be worn by Government servants should preferably be of Khaddar.

(G. C., P. & S. D. No. CDR-1054 of 18th August 1954).

(b) Officers who attend the Gujarat Legislative Assembly Session in their official capacity should put on suitable dress as per above orders.

(G. C., G. A. D. No. C. D. R. 1065-G of 6th December 1965).

(c) For formal or ceremonial occasions and for less formal occasions and evening parties the following dress is recommended :—

For men :

1. For formal or ceremonial occasions : Black *Sherwani* and white or cream chooridar *pyjama* or a black short buttoned-up coat and black, white or cream trousers.

In the hot weather, the *Sherwani* or the coat may also be white or cream.

2. For less formal occasions and evening parties. A black short buttoned-up coat and black or white trousers.

In the hot weather, a white or cream coloured coat may be worn.

Note. 1) The material may be cotton, silk or wool, as found suitable, but it should be Swadeshi, preferably hand spun and hand woven.

(2) On all formal occasions when officials have to meet the President or at formal functions at which the President is present, it is the President's desire that the clothes worn by them should be of hand spun and hand woven material.

For women :

1. For formal or ceremonial occasions : Sober coloured Sari of plain material-the border if any, to be simple.

2. For less formal occasions and evening parties. Sari as in (1) above or Shalwar Kamiz and Doopatta.

Note.—(1) Materials, colour-schemes and designs should be such as would help to maintain dignity and decorum. Very bright colours, gay or florid designs and striking patterns should be avoided.

(2) The materials should be *Swadeshi*, if possible hand-woven and hand spun.

(Government P. & S. D. Endorsement No. CDR-1052-D of 30th April 1954)

90. Peons are under no obligation to undertake private and personal work of officers and would entirely be justified in refusing to do such work if they do not wish to do so. They must not be liable to transfer on account of such refusal.

However, in the case of peons attached to Government officers or working at the residences of officers, there is no objection if their services during the spare time are utilised by Government officers for their private work including domestic work, provided the peons are willing to undertake such work and are given adequate remuneration for it by the officers. It is further clarified that there should be some remuneration in cash even if some compensation in kind is paid. There is also no objection if the services of peons, attached to officers are utilised by them as drivers during spare time or whenever they accompany the officers

(P. & S. D. Nos. 2609/34 of 15th August 1939, 2609/34 of 25th July 1946, and 7th June 1954, and G. C. G. A. D. No. CDR-1065/4393-G, dated 31st December 1965 and CDR-1070-912-G dated 3rd April 1970.)

91. For orders regarding the duties of inferior village servants, see Revenue Department No. 7420/33 of 13th September 1938 and 25th September 1939. They should be called upon to perform only those duties for the forest department out of the prescribed list which they have been discharging so far.

(R. D. No. 7420/33 of 11th July 1939, 7420-F/33 of 10th October 1939)

92. Heads of Departments and offices and their subordinates should see that Harijans who come within the sphere of their Departments or offices are allowed to exercise without impediment by Savarna Hindus all the rights and facilities accorded to them by Acts and Rules and Regulations of the Department, e.g. admission to schools and their treatment therein, use of wells, hotels and temple entry etc. In assessing a Government Servant's efficiency, Government will take special notice of the way in which he furthers the policy of Government of removal of untouchability.

(G. C. P. & S. D. No. 2939/46 of 19th June 1948)

Article 17 (Part III Fundamental Rights) of the Constitution of India declares that "Untouchability" is abolished and forbids its practice in any form. The practice of untouchability has also been made an offence by the Untouchability (Offences) Act 1955. If any Government servant is found guilty of the practice of untouchability in any form, he will be liable to prosecution and such conduct on his part will also constitute a sufficient ground for imposing a suitable penalty under conduct and discipline rules.

(G. C., G. A. D. No. CDR-1062/1006-C, dated 2nd April 1962)

93. (i) No person who has more than one wife living shall be eligible for appointment to service. Provided that subject to the provision of any law in force Government may, if satisfied that there are special grounds for doing so, exempt any person from the operation of this sub-rule.

(ii) No Government servant who has a wife living shall contract another marriage without first obtaining the permission of Government notwithstanding that such subsequent marriage is permissible under the personal law for the time being applicable to him.

(iii) Candidates for employment should in future be asked to indicate whether they have more than one wife living and in the event of a declaration in the negative being found to be incorrect after his appointment, he will be liable to be dismissed from service. Forms of application, if any, prescribed for the purpose of recruitment should be amended suitably.

(G. C., P. & S. D. No. CDR-1054 of 13th January 1955)

(iv) No woman who has married a person having already a wife living shall be eligible for appointment to any service or post under Government. Provided that Government may, if satisfied that there are special grounds for doing so, exempt any woman from the operation of this rule.

(v) No female Government servant shall marry any person who has a wife living without first obtaining the permission of Government.

(vi) Every female applicant for appointment to a service or post under Government should in future be required to state whether she is married and if so, whether she has married a person having already a wife living. In the event of a declaration being found after appointment to be incorrect, the person making it will be liable to be dismissed from Government service.

(G. C., P. & S. D. No. CDR-1056 of 16th January 1957)

94. Government takes the view that unless a Government servant approaches a member of the Legislature or non-official either directly or indirectly, the latter is not likely to know anything about his alleged grievances. Government has, therefore, decided that a Government servant should be made liable for disciplinary action if members of the Legislature or non-official persons approach Government on his behalf unless the Government servant concerned can prove that such approach has been made without his knowledge. Meeting Ministers and Deputy Ministers and representing the grievances to them by Government servants will be treated on the same lines as above and severe action will be taken against any such conduct.

(G. C., P. & S. D. Nos. 1581/34 of 13th October 1952 and CDR 1058/D dated 3rd January 1959)

95. It is undesirable for Government servants to bid at auctions arranged by their own departments or offices. Any Government servant who does so would be regarded as indulging in conduct unbecoming a Government servant within the meaning of the respective Conduct Rules.

(G. C., P. & S. D. No. CDR-1058-D of 16th May 1959)

96. Total prohibition has been the declared policy of Government. If a Government servant is compelled to apply for liquor permit on the ground that his health would otherwise be seriously and permanently injured, the Excise Medical Board should after examining him, submit his case to the Service Medical Board. If the Service Medical Board is of opinion that the illness of such person is of such a nature that it would affect his efficiency in the discharge of his duties as a Government servant, the case should be reported forthwith to Government in the Administrative Department concerned which will then decide in consultation with the General Administration Department as to what action should be taken in each individual case.

(G. C., P. & S. D. No. 1581/34 of 31st March 1952)

97. For orders regarding grant of legal assistance to be allowed to Government servants to institute or defend civil or criminal proceedings in respect of acts done by them in the discharge of their official duties, see rule 189 of the Rules for the Conduct of the Legal Affairs of Government.

98. The following supplementary instructions are laid down for the guidance of subordinate staff:—

(1) No subordinate may proceed outside the limit of his charge except :—

(i) when going from one end to another of his charge by the shortest route;

(ii) when going to the "bazar" town on the day fixed by the Deputy Conservator of Forests ;

- (iii) when ordered by a superior officer ;
- (iv) when summoned by a court ;
- (v) when tracing stolen property or in pursuit of an offender ;
- (vi) when proceeding to superior officer in case of sudden necessity for leave of absence.

Proviso : (a) when leaving his charge under authority of exceptions (i) and (ii) no subordinate is to stop outside his jurisdiction during the night except in the case where the "bazar" town or other place, which he has authority to visit, is over 16 kilometres from the nearest village in his charge. In the other exceptions he will stop as long as the circumstances compel him to and no longer ;

(b) summons issued on any subordinate will be served through the round officer, who will arrange for the duties of the subordinate summoned being carried out during his absence. When the period of absence exceeds 5 days, the subordinate shall report to the Deputy Conservator of Forests for orders.

(c) Under exception (vi) a Range Forest Officer can make an application in person to the Deputy Conservator of Forests only when the latter is encamped within 6 miles ($9\frac{1}{2}$ Kilometres) from his jurisdiction, otherwise by post; a round officer should make it similarly to the Range Forest Officer and a beat guard should always make it in person to the round officer or to the Range Forest Officer when the latter happens to camp within the round in which the beat is situated. The Range Forest Officer will obtain the sanction of the Deputy Conservator of Forests in each case in which he is not authorised to grant the leave himself.

Any subordinate who leaves his charge before such sanction will be liable to dismissal.

(2) Beat Guards should ordinarily not be employed outside their beats without reference to the Deputy Conservator of Forests.

(3) If a Range Forest Officer thinks that a Beat Guard could be more usefully employed temporarily outside his beat, he should usually ask permission of the Deputy Conservator of Forests before hand, stating the reason and probable time he will be required elsewhere, but may in case of emergency act on his own authority provided he at once reports the matter with reasons.

(4) Subordinates wishing to resign must give at least one month's notice and await orders from the Deputy Conservator of Forests before leaving the work with which they are entrusted. Disobedience of these orders renders them liable to dismissal.

Note 1.—Where the Government servant fails to give the requisite notice of resignation, the pay in lieu thereof should be recovered from him. Further, though the services of temporary Government servants can be terminated without notice, as far as possible one month's notice should be given to them.

(G. C., G. A. D. No. TEM-1061/2948-C dated 26th December 1961 and TEM-1061/2948-G, dated 8th December 1965).

Note 2.—The resignation becomes effective from the date its acceptance is communicated to the person concerned (G. C., P. & S. D. No. 1042/52 of 10th August 1953).

Note 3.—If any dues are due, all possible steps should be taken to recover them, and if they are not received within the period of notice, resignation should be rejected and departmental proceedings instituted. If the person is involved in any case the competent authority should consider to what extent he is responsible before accepting the resignation.

(G. C., G. A. D. No. RGN-1064-G, dated 1st August 1964).

(5) (a) The services of a temporary Government servant shall be liable to termination at any time by a notice in writing given either by the Government servant to the appointing authority or by that authority to the Government servant.

(b) Where the temporary Government servant has put in service for a period exceeding one year, the period of such notice shall be one month, and where such Government servant has put in service upto one year, the period of such notice shall be one week.

For further instructions regarding payment of notice pay in lieu of notice period, etc, see Bombay Civil Services Rule, 33.

(6) When a subordinate ceases to belong to the department all Government property in his charge including his uniform must be taken over by the Range Forest Officer.

(7) The exact date, forenoon or afternoon, must at once be reported in the case of a subordinate, newly appointed, proceeding on leave, returning from leave, removed, dismissed, suspended, etc.

(8) Severe penalties (reduction, removal or dismissal according to circumstance of the case) will be imposed on subordinates found:—

(i) with holding pay or travelling allowance or wages without the Deputy Conservator of Forest's sanction.

(ii) Falsifying diaries, vouchers or other documents.

(iii) allowing other persons access to maps, records or other Government papers in their charge without permission from the superiors.

(9) In the event of serious misconduct on the part of any of his subordinates, the Range Forest Officer should at once report the facts to the Deputy Conservator of forest for orders.

(10) Suspension is equivalent to arrest on parole and not to time on leave as is the idea generally. A subordinate under suspension, therefore, is not at liberty to leave his post any more than when he is on duty. If, without permission of the officer who suspended him, he leaves the limit of his charge he will be considered as "absent" without leave. Absence without leave constitutes a breach that entails forfeiture of all past service.

(11) All correspondence connected with work in a range should be through the Range Forest Officer and his subordinates may only address the Deputy Conservator of Forests through him.

(12) In forwarding applications Range Forest Officers should make such notes or remarks as are necessary to enable the Deputy Conservator of Forests to pass orders without further reference. When villagers ask for privileges, etc., to which they are entitled the rules on the subject should be explained to them.

(13) All supplies taken from the villagers must be paid for promptly and in full.

(14) Due respect must be paid to officers of other departments. A subordinate should take every opportunity to call on superior Government officials of all departments that are on tour in his charge.

(15) Guards when meeting their superiors are to stand up straight and make a military salute and are not to bend their backs, necks or knees and go through other movements calculated to bring ridicule on Government uniform, and Range Forest Officers will be held responsible that their subordinates know how to salute and wear their uniforms and equipments.

CHAPTER IX

PENALTIES

99. (i) Cases of misconduct of officers of the Indian Forest Service will be dealt with in accordance with the rules contained in Chapter XII of the All India Services Manual, 1967 and those of officers of the Gujarat Forest Service will be dealt with in accordance with the rules in Gujarat Civil services (Discipline and Appeal) Rules, 1971, and the instructions in the Manual of Departmental Enquiries.

(ii) For penalties to be imposed on members of subordinate services and authorities who may impose them, *see* rules 6 and 7 of the Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

100. When dealing with cases in which serious allegations are made against Government servants who belong to the All India Services or are holders of equivalent posts action on the following lines should be taken :—

(i) Whenever a serious charge reflecting on the integrity or honour of an officer of the All India Services or of similar status is made publicly or by a responsible person and is supported by allegations of fact, those facts should be investigated and put on record at the earliest possible moment by the agency of an officer of position and trustworthiness on whose findings Government can rely. The investigation should normally be made by an officer of the Department concerned, who should preferably be the Head of the Department. The result of this first investigation should be submitted immediately to Government in the administrative department concerned, to enable Government to decide, after considering the investigating officer's report, whether there is any ground for the institution of formal departmental proceedings or not and, if so what are the points in dispute and the charge or charges which should be framed.

(ii) Government considers that, if the essential facts are not fixed as far as possible at the outset, they tend to become more and more disputed and uncertain as time goes on, that when serious imputations are made against a responsible officer of Government, prompt investigation is in his interest as well as that of Government and that it should not be possible for such accusations to be completely disregarded at the time they are made and then to be brought up later when they can be neither proved nor disproved and yet be used to discredit an officer against whom some person has a grudge.

(P. & S. D. No. 2733/34 of 11th October, 1941).

101. (i) When a written complaint has been made alleging that serious offences have been committed by a Government servant, the Government servant should, if the officer to whom the complaint has been made is satisfied that it is made in good faith, that the person who makes it is ready to substantiate it and that the alleged offence is of a serious nature, be transferred and an immediate enquiry should be instituted by a Government officer of as high a rank as possible. Immediately there is ground to believe that *prima facie* case exists the Government servant against whom the complaint has been made should be suspended. But *see* clause (iii) below.

(ii) If the officer to whom a complaint has been made is not competent to order the transfer of such Government servant or the institution of an enquiry, or if the Government servant is not liable to transfer he should report the case to the officer competent to pass the necessary order, who will proceed as directed in (i) above.

(G. C., P. & S. D. No. 2733/24 of 9th December 1938)

(iii) Suspension of a Government servant should be resorted to sparingly Government servants (whether prosecuted or not) should be placed under suspension only if both the conditions set out below are satisfied :—

(a) The officer concerned is involved in a grave misconduct or has committed very serious offence, and on the basis of the available evidence there is a *prima facie* case for dismissal, removal or compulsory retirement ; and

(b) (i) There is a reason to believe that the continuance of the Government servant in active service is likely to hamper the inquiry or investigation or to afford opportunity for interference with the witnesses or tampering with the evidence, or

(ii) His continuance in service is likely to afford him an opportunity to indulge in the commission of similar misconduct or offence as envisaged in B. C. S. R. 156.

In respect of any other irregularity or misconduct, suspension should not be resorted to.

(Conf. G. R. G. A. D. No. C. D. R. 1070/2981-G of 8-7-1970)

(iv) Suspension of Gazetted Officers should not be resorted to without prior approval of the Chief Secretary. Similarly, in the case of all non-Gazetted staff, suspension should not be resorted to without the prior approval of the Secretary of the Department concerned.

(Conf. G. R. G. A. D. No. C. D. R. 1070/2981-G of 8th July 1970)

Note.—The ban imposed in clause (iv) is not operative in respect of beat guards, foresters and Range Forest Officers.

(G. L. A. F. and C. D. No. DPE-1317-C-662-P of 1st March 1972)

102. (i) Before a departmental enquiry is held or ordered to be held it should be considered whether a preliminary enquiry is necessary or desirable. Where preliminary enquiry is considered necessary it should be held or ordered by the authority competent to punish the Government servant under rule 7 of Gujarat Civil Services (Discipline and Appeal) Rules, 1971. Preliminary enquiry is not necessary in cases where there has been investigation by the Police and report received thereon. (Paras 2 to 4 of the Manual of Departmental Enquiries.)

(ii) On receipt of the report of preliminary enquiry, or where there has been no preliminary enquiry, on perusal of other materials available, the competent authority shall determine about the future action to be taken against the Government servant as provided under para 5 of the Manual of Departmental Enquiries.

(iii) When a *prima facie* case exists for a Departmental Enquiry, the competent authority should prepare a draft charge sheet in the prescribed Form (App. A to Manual of Departmental Enquiries), statement of imputations, statement of evidence and copies of the necessary documents and serve the charge sheet along with statement of imputations and other necessary documents on the Government servant against whom the proceedings are required to be taken. After receipt of his defence statement if it is found that an oral enquiry is necessary, or if the officer concerned denies any of the charges and asks for an oral enquiry, then the enquiry should be made by him if the delinquent is a Class IV Government servant. If the delinquent is not a Class IV Government servant, the enquiry may be entrusted to the Special Officer, Departmental Enquiries.

(G. C., G. A. D. No. CDR-1065-G of 17th November 1965)

103. (i) The instructions to be observed in conducting a departmental enquiry so that it may not be vitiated by any defect in procedure are given in rules 9 to 16 in Part IV of the Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

(ii) A Government servant whose conduct has been under enquiry and who has been convicted should be supplied with copies of proceedings asked for by him on payment and not free of charge.

(G. R., R. D. No. 1580/34-D of 9th July 1937)

(iii) When the charge or the material available does not *prima facie* indicate the extreme penalty of dismissal, removal, or reduction it is not necessary to hold an elaborate departmental enquiry. In such cases, after the preliminary investigation, if any, is over, the facts which appear to be made out against the Government servant should be reduced to the form of a definite charge or charges, and should be communicated to the Government servant together with a statement of allegations on which each charge is based and any other circumstances which it is proposed to take into consideration in passing orders on the case; and he should be given an adequate opportunity to explain his case and to make any representation that he may desire to make in regard thereto. On receipt of the explanation and the representation, if any, further enquiry should be entrusted to the Enquiry Officer if the Government servant denies any of the charges and asks for the oral enquiry, or if the competent authority considers an oral enquiry necessary. If the Government servant does not deny any of the charges and does not ask for an oral enquiry, the competent authority should examine the explanation and the representation and take it into consideration to decide whether there is a case for imposing any penalty and if so, what the penalty should be and issue appropriate orders.

(Para 80 of Manual of Departmental Enquiries as modified by G. C. , G. A. D. No. CDR-1063-C, dated 21st November 1963 and G. L., A. & C. D. No. DPE. 1066/6126-P, dated 22nd December 1966).

(iv) The proceedings of an enquiry against a Government servant generally include two kinds of reports, *viz* :—

(a) the preliminary enquiry report stating the allegations or results of the preliminary investigation on which the formal enquiry was instituted;

(b) the forwarding report of the enquiry officer in a formal departmental enquiry.

The report at (a) *viz.* the report in a preliminary enquiry which is usually conducted confidentially should be treated as confidential along with other papers of the preliminary enquiry. On the other hand, the report at (b) *viz.* the forwarding report of the officer who holds a departmental enquiry should form part of the proceedings of the case. If there are any facts or considerations which should be kept out of the public record, the officer holding the enquiry should submit them separately and confidentially to the authority who is to pass orders.

(P. and S. D. No. 1672/34 of 6th April 1939)

(v) The orders of removal, dismissal, etc. should as far as practicable be in form V in respect of State Service Officers and Form VI in case of Class III and IV services. (Forms printed in the Manual of Departmental Enquiries). Orders in form VI should be signed by the officer who is competent to impose the relevant punishment personally. It would not be sufficient if any other authority signs for such officer.

(Para 67 of Manual of Departmental Enquiries)

Note 1.—Orders, with-holding an increment shall state the period for which it is with-held, and whether the with-held increments shall have the effect on future increments. The period for which an increment is with-held shall be inclusive of the period of leave if any which would otherwise count for increment. (Bombay Civil Services, Rule 45).

Note 2.—Premature retirement under Bombay Civil Services Rule 161 is not a penalty under rule 6 of the Gujarat Civil Services (Discipline and Appeal) Rules, 1971. When therefore, departmental enquiry has been instituted and is completed it would be more appropriate to take a decision about the suitable punishment having regard to the finding arrived at in the enquiry. The question of premature retirement of the Government Servant should be considered, thereafter, separately (G. C., G. A. D. No. CDR/1065/G, dated 12th April 1965).

Note 3.—The above orders do not debar the compulsory retirement of a Government servant under Bombay Civil Services Rule, 165-A.

(G. L., A. & C. D. No. MSC-165/557888-E, dated 6th August 1965).

Note 4.—Departmental Enquiries should be completed and final orders issued, within a period of 3 months from the date a decision is taken to hold a departmental enquiry. The Chief Conservator of Forests is competent to extend this period by not more than 1 month at a time and 3 months in all. For delay beyond the period of 6 months, Government sanction is necessary.

(G. C. P. & S. D. No. 1581/34 of 1st April 1950 and 13th September 1950, CDR-1055 of 11th October 1955 and G. R., G. A. D. No. DLG-1064/3778-G, dated 4th January 1965)

104. Criminal prosecutions of officers of the State and subordinate 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 should be submitted for the orders of the Conservator before such proceedings are instituted.

105. (1) The procedure to be followed in prosecuting a Government servant when the preliminary enquiry indicates a criminal offence, and after the conclusion of the prosecution is laid down in paragraphs 24 to 28 of the Manual of Departmental Enquiries.

(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, in as much 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 as a result of preliminary enquiry or otherwise a criminal offence is indicated, an application to prosecute should at once be made to the authority, having power to dismiss and permission should be immediately 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. However, in those cases generally in which the misconduct amounts only to an offence against a special law or rule relating to official duties though made triable by criminal courts, unless there are circumstances which render a criminal prosecution advisable, the misconduct may most 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) After sanction for prosecution is obtained immediate steps should be taken towards the launching of the prosecution. After the result of the criminal prosecution a copy of the judgement should be obtained by the competent authority and if it is one of conviction of the charges on which the departmental enquiry also is based, it is not necessary to proceed with the enquiry on those charges. The conviction and the facts relied upon for the conviction should be made the basis for the punishment to be imposed in the departmental enquiry; when the judgement is one of acquittal, the authority may consider after a careful perusal of the judgement and the evidence given, if necessary, whether it is necessary to proceed with the enquiry. If the authority agrees that the acquittal is justified, he may drop the enquiry by certifying that he agrees with the findings of the Criminal Court. If he does not agree with the finding, he may proceed with the Departmental Enquiry and inflict the proper punishment. In every case, however, where the authority decides

to punish the Government servant it will be his responsibility to adjudge the nature and quantum of punishment to be inflicted for the particular misconduct having regard to the interest of public service. It should be noted that every conviction of a criminal court may not be sufficient for the major punishments at all nor should an acquittal stand in the way of the major punishments being imposed where they are deserved by the delinquent. When no prosecution has been instituted the departmental enquiry must be so conducted as to give 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 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) These orders embody the general principles which should be followed and do not apply to petty cases of disobedience, insubordination 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 the opportunity of explaining or denying the charge.

(G. D. No. 2749 of 19th May 1905 and paras 24 & 27 of Manual of Departmental Enquiries)

Note.—When the order of dismissal, removal or reduction is based on facts which have led to the conviction of a Government servant in a criminal court, the procedure laid down need not be followed, and the punishment order may be passed on the strength of the facts disclosed in the criminal case. For further instructions see G. C., G. A. D. (conf.) No. CDR-1066-C-2148(i)-G, dated 1st August 1966 and CDR-1066/5586-G, dated 26th July 1968.

106. In cases of misappropriation or fraud, involving loss of public money the detailed rules in App. I.F.P.I., should be followed. If it is decided not to prosecute the culprit in such cases, the case must be reported through proper channel to Government for orders.

Note.—The sanction of the authority having the power to dismiss the Government servant is necessary before launching prosecution, *vide* Art. 104.

107. When 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, the reason therefor should be recorded at the time the order of dismissal is passed. Where there is no objection to such a course the reasons should be included in the order of dismissal of which the dismissed government servant receives a copy. In every case in which a report is required to be made to Government, a copy of the recorded reasons for not instituting a prosecution when the offender was liable to one should be forwarded with such report.

(Para 28 of Manual of Departmental Enquiries)

108. (1) The punishment of 'dismissal' should be considered to be a bar to re-employment in Government service and should be reserved for serious cases. Where it is not thought necessary to bar re-employment under Government the term 'removal' should be used.

(G. D. No. 2749 of 19th May 1905)

Note.—Offences under the Prohibition Act or the Gambling Act should be treated as involving moral turpitude, and accordingly persons found guilty of such offences either by court of law or in departmental enquiries, may be dismissed from service.

(G. C. P. & S. D. No. CDR. 1154 of 23rd July 1954)

(2) 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 for 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.

(3) 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 except in cases for which powers have been delegated by Government *vide* S. No. 74(2) of F. P. VII.

(G. D. No. 3499 of 22nd August 1895)

109. (1) To enable the authorities to decide the question of reducing 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.

Leave should not be granted to a subordinate whose conduct is under enquiry and who is under suspension until the result of the enquiry is recorded, *vide* Bombay Civil Services Rule 153.

(G. D. No. 2501 of 26th April, 1906)

(2) A Government servant against whom an enquiry is pending should not be allowed to retire on attaining the age of superannuation if the charges are of such a nature as would normally result, at the end of the enquiry, in reduction, removal or dismissal. In such a contingency special efforts should be made to expedite the completion of enquiries before the date of superannuation is reached, or very soon thereafter.

In other cases, if the competent authority is thoroughly satisfied that the charge is not serious enough or that there is only a meagre chance of bringing it home, the proceedings may be dropped and the Government servant allowed to retire on attaining the age of superannuation after obtaining the orders of Government in good time before the date of superannuation of the Government servant concerned.

(G. C., G. A. D. No. CDR-1062/C, dated 23rd August 1962)

100. The expediency of inviting to retire should rarely be adopted with the object of ending the service of an officer with a long record of unsatisfactory service. Pensions are liable to reduction, hence when 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.

(R. D. No. 1348, dated 18th February 1897)

Note.—Regarding Government's right to withhold or withdraw pension or any part thereof, and departmental proceeding therefor, *see* Bombay Civil Services Rule 189-A.

111. (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 competent authority 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 applies both to gazetted and subordinate forest services.

(2) (a) An order imposing the penalty of reduction to a lower post, grade, or service issued on a Government Servant should invariably specify:—

(i) the period of reduction, unless the clear intention is that the reduction should be permanent or for an indefinite period;

(ii) Where the period of reduction is specified, whether on the expiry of the period, the Government servant is to be promoted automatically to the post from which he was reduced or is to be promoted only if considered suitable at that time; and

(iii) Whether on such repromotion, the Government servant will regain his original seniority in the higher post, grade or service which had been assigned to him prior to the imposition of penalty or his seniority shall be determined by giving him credit for the period of service already rendered in that post, or it shall be fixed afresh as if he is then being promoted for the first time.

(b) (i) In cases where the reduction is for a specific period, and the Government servant is to be promoted automatically after the expiry of the period of reversion, the seniority of the Government servant may, unless the terms of the order of punishment provide otherwise, be fixed in the higher post, grade, or service at what it would have been but for his reversion.

(ii) Where the reduction is for a specified period and the Government servant is to be promoted thereafter only if considered suitable at that time, the seniority of the Government servant on repromotion may, unless the terms of the order of punishment provide otherwise, be fixed by giving him credit for the period of service rendered by him in the post, grade or service.

Provided that if in any case whether falling under (b)(i) or (b)(ii) above, there exists some ground for not repromoting the person immediately on expiry of the period of reversion, which has the effect of postponing his promotion further due to unsuitability, his seniority on repromotion should be fixed as if he had been promoted for the first time.

(iii) In cases where the order does not specify the period of reduction and there is coupled with it an order declaring the Government servant permanently unfit for promotions, the question of repromotion will, obviously not arise. In other cases, including the cases of reversion on the ground of unsuitability, when the period of reduction is not specified, the Government servant should be deemed to be reduced for an indefinite period, *i. e.* till such date as on the basis of his performance subsequent to the order of reduction, he may be considered fit for promotion. On repromotion, the seniority of such a Government servant should be determined from the date of repromotion. In all such cases, the person loses his original seniority in the higher post, grade or service in entirety. On repromotion the seniority of such a Government servant should be determined from the date of repromotion without regard to the service rendered by him in such post, grade or service prior to his reduction.

CHAPTER X.

APPEALS. GENERAL.

112. The general rules regarding appeals applicable to members of All India Services are contained in Chapter XII of the All India Services Manual, 1967, and those regarding State, and Subordinate Services in the Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

113. Every person in Class III or Class IV non-gazetted service of Government has a right of appeal to a higher authority from an order passed by a departmental officer imposing on him penalties mentioned in rule 6 of the Gujarat Civil Services (Discipline and Appeal) Rules, 1971. The final authorities to whom appeals against penalties so imposed may be preferred by members of the subordinate service in the Forest Department are mentioned below :—

Class of Government servants preferring the appeal	Authority to whom the appeal should be submitted
1. Forest guards and subordinates in class IV service.	Conservator of the circle concerned.
2. Foresters Surveyors and Clerks	Chief Conservator.
3. Accountants, Head Clerks and Rangers.	Government.

114. (1) Every appeal shall be presented to the authority to whom the appeal lies, and a copy thereof forwarded by the appellant to the authority which made the order appealed against. It shall contain all material statements and arguments on which the appellant relies, and shall not contain any disrespectful or improper language and shall be complete in itself, (Gujarat Civil Services Discipline and Appeal) Rules 20.)

(2) No appeal under the above rule shall be entertained unless it is submitted within a period of 45 days from the date on which the appellant receives a copy of the order appealed against.

Provided that the appellate authority may entertain the appeal after the expiry of the said period if it is satisfied that the appellant had sufficient cause for not submitting the appeal in time. (Gujarat Civil Services (Discipline and Appeal) Rule 19.)

115. The Chief Conservator of Forests is delegated with the power to revise the orders passed against subordinate Government servants in Forest Department in cases of disciplinary action.

(G. R., R. & A. D. No. PWR-1164/17252-E, dated 30th March 1964 and G. R., G. A. D. No. DLG-1064/3778-G, dated 4th January 1965).

Note.—See also rule 23 in Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

CHAPTER XI

TRANSFERS AND CHARGE REPORTS

116. For orders regarding procedure for forwarding and considering of applications from Government servants for service in other Departments, Local Bodies etc.; see rule 12 in Gujarat Civil Services Classification and Recruitment (General) Rules, 1967 and G. R., G.A.D. No. FOA. 1063-C, dated 12th August 1963, G.C., G.A.D. Nos. FOA 1063/20517-C, dated 30th December 1963, FOA-1063, dated 3rd January 1964, FOA-1064-G, dated 4th May 1964 and FOA-1063-G, dated 12th June 1969.

117. Apart from considerations of efficiency, administrative control and individual convenience, transfers of officers involve considerable expenditure of public money and there is therefore the need of restricting transfers to occasions when public necessity overrides the other considerations and of preventing waste of public money by the too frequent transfers of Government servants (F. D. No. 8640 of 24th January 1931 and R. D. No. S. 5/16968 of 30th June 1938).

118. Heads of Departments should, at the time of inspection of subordinate offices, pay particular attention to the length of service put in by members of the establishment under their control, in one post or office, and the effect which such continued employment is tending to have on their general efficiency. If it is found that any member of the staff has been kept in one office or post for an unduly long period, without adequate reasons, steps should immediately be taken to transfer the person concerned

(R. D. No. 120/39 of 12th October 1940).

119. For the more important orders regarding transfers and joining time see Bombay Civil Services Rules 27, 28, 29 and 102 and rule 54 of Gujarat Financial Rules, 1971.

Note—Authorities who permit transfer of charge of a post elsewhere than at headquarters, are expected to take into full consideration before issuing the orders, the exact financial effect which such orders will produce.

(F. D. No. 5127 of 4th December 1926)

120. (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 was 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.

(ii) On 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 authorises any other mode of procedure.

(Circular 627 of 23rd January 1833)

121. (i) In the case of gazetted officers a transfer report in G.F.R. Form 6 (Gen. 93e (Revised) should be made out in duplicate and signed by the relieved and relieving officers. One copy should be sent direct to the Accountant General and the other to the Secretary to Government, Agriculture Forest and Cooperation Department, on the day of transfer.

(G. D. No. 3472 of 25th June 1918 and 3277 of 31st March 1921, P. & S. D. No. 5712/34 of 17th October 1941, G. L. D. Nos. PST-4256/112036-E of 24th July 1956 and PST-4256/186891-E of 7th December 1956).

(ii) The relieved officer will report the transfer of charge to the officers in charge of the treasuries and branches of the State Bank of India on which he has opened cheque books, and will, at foot of the report, send a specimen of the relieving officer's usual signature, in order that the treasury officers and the bank officials may satisfy themselves as to the validity of the cheques presented by the relieving officer.

122. The following rules relate to Conservators and Deputy Conservators of Forests. 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 outstandings and liabilities on account of the department, and state that he has done so.

123. (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 in Form G.F.M. 3 should be made out in duplicate and signed by both officers. One copy should be submitted to the immediate superior and the other to the Accountant General with the charge report mentioned in Article 121.

124. (i) In the case of a transfer between two Deputy Conservators of Forests 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 123 for cash, will be submitted.

(ii) Besides cash, timber and forest produce, the following are the main classes of property which ordinarily form the subject of transfer between Deputy Conservators of Forests:—

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

125. (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 head quarters, 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.

126. It will rest with the Conservator of Forests to prescribe the forms of reports and certificates to be submitted by non-gazetted officers subordinate to Deputy Conservators of Forests in case of transfer of charge.

CHAPTER XII

SUPPLY OF UNIFORMS AND WEAPONS TO SUBORDINATES

A—Rangers :

127. (a) Forest Rangers of all grades are permitted to make their own arrangements to provide themselves, at their own cost, with uniforms consisting of —

(i) Over-coat with cap or Rain-coat

(ii) Bush-shirt with full sleeves, with 4 patch pockets having covers and buttons (2 patch pockets above and two expanding pockets below the waist) with Khaki belt of the same cloth as bush-shirt. Shoulder straps to be decorated with five pointed two white metal stars and silver monograms "Forests".

(iii) Khaki trousers without fold at the end.

(iv) Woollen beret of Navy blue colour.

(v) Brown leather boots or shoes.

(vi) Whistle cord on Khaki lanyard.

The Range Forest Officer may wear a khaki shirt with straps instead of a khaki bush-shirt in the field and may put on hunter rubber boots in monsoon. He may use a beret cap or solar hat, and anklets in the fields, at his option and may wear army type heavy canvas belt on shirt.

(G. R., A. F. & C. D. No. FST-2272/65962-P, dated 28th April 1972)

(b) Rangers may be supplied at the expense of Government with Silver monograms for beret cap (Ashok emblem over scroll with "Forests" inscribed below) white metal buttons for bush-shirt (Lawrels surrounding Ashok emblem over words "Forests").

(Revenue Department No. 6227 of 25th September 1902; 7898/24 of 10th November 1927; 659-A. D. of 10th March 1928, 659-A of 26th May 1930 and 7673/28 of 31st July 1931).

B—Foresters, Guards, Chokiyats, Zoo Staff, Drivers and Cleaners :

128. (a) The following articles of uniforms have been sanctioned by Government for supply to Foresters, Guards, Chokiyats, Zoo staff, Drivers and Cleaners.

Supply to be arranged through the Industries Commissioner and Central Purchasing Officer.

Sr. No.	Description of article	Period of supply
<i>For Foresters:</i>		
1.	Overcoat with cape or Rain coat	Quadrennial.
2.	Khaki-shirt with full sleeve, two pockets with covers and buttons and shoulder straps with monogram "Forests"	Annual plus one extra biennially i.e. 6 in 4 years
3.	Jersey	Biennial
4.	Khaki trousers without fold at the end	Two every year
5.	Beret cap of khaki woollen cloth with silver monogram "Forests" inserted.	Biennial
6.	Belt heavy canvas military type khaki	To be supplied as and when found to be worn out and unserviceable and fit for replacement.
7.	Havresacks	Biennial.
8.	Brown boots	Biennial.
9.	Rubber hunter shoes.	Biennial.

The foresters may wear rubber hunter shoes in the monsoon and anklets on boots.

For Guards :

1. Kambli Superior quality	.. ..	Biennial.
2. Half sleeve shirt with two pockets and shoulder straps of the same cloth along with brass metal "Forests" emblem.		Two every year.
3. Khaki shorts with buttons	.. ..	Two every year.
4. Heavy khaki canvas belt with present brass buckle.		To be supplied as and when found to be worn out and unserviceable and fit for replacement.
5. Khaki cotton putties	.. ..	Annual.
6. Cap edge with green lining with G. F. monogram on the line of that of police.		Annual.
7. Jersey	.. ..	Biennial.
8. Boots	.. ..	Biennial.
9. Rubber hunter shoes	.. ..	Biennial.
10. Havre sack	.. ..	Biennial.

The Forest Guards may wear rubber hunter shoes in the monsoon. The newly recruited forest guard shall wear khaki-short, khaki shorts and an ordinary khaki cap of his own until provided with prescribed uniform.

For Chokiyats (Permanent):

1. Khaki half sleeve shirt	.. ..	Annual.
2. Khaki shorts with cotton putties	.. ..	Annual.
3. Khaki cap	.. ..	Annual.
4. Boots	.. ..	Annual.

For Zoo Staff:

A. Head Zoo Keeper (Naik) :

1. One pair of white pants	.. ..	Annual.
2. One pair of white bush-coats	.. ..	Annual.
3. One pair of shoes	.. ..	Annual.
4. One white cap	.. ..	Annual.

B. Zoo Keepers (Watchmen and Zoo Guards) :

1. One pair of khaki half pants	.. ..	Annual.
2. One pair of khaki bush-coats	.. ..	Annual.
3. One pair of shoes	.. ..	Annual.
4. One pair of khaki caps	.. ..	Annual.
5. One pair of khaki puttees	.. ..	Annual.

C. Zoo Sweepers :

1. One pair of knickers blue	.. ..	Annual.
2. One pair of half sleeved shirts	.. ..	Annual.
3. One pair of blue caps	.. ..	Annual.
4. One pair of shoes	.. ..	Annual.

- D. For Drivers and Cleaners .. (Working on permanent posts or on posts likely to be continued for a period more than two years).

Drivers :

- (i) Three khaki shirts with full sleeves two pockets with covers and buttons and shoulder straps with monograms "Forest Driver". Biennial.
- (ii) Three khaki trousers without fold at the end "
- (iii) One Beret cap of khaki woollen cloth with a silver monogram "Forest Driver" inserted. .. . "

Cleaners:

- (i) Three half sleeve shirts with two pockets and shoulder straps of the same cloth with brass metal monograms "Forest Cleaner." .. . "
- (ii) Three khaki shorts with buttons "
- (iii) One cap edge with green lining with metal monogram "Forest Cleaner" .. . "

Note :-New articles of uniform are to be supplied to the subordinates not as a matter of course, but only after the previous supply has become unserviceable on expiry of the period of life fixed for each kind of article.

Equipments :

- (1) Silver Monogram .. . }
 (2) Brass monogram G. F. for } To be supplied as and when found to be
 guards cap. } worn out and unserviceable and fit for
 replacement.

- (3) Water bottles for Foresters and Every six years.
 Guards.

(b) Each divisional office should maintain a sealed pattern of the various uniforms prescribed for rangers, foresters and guards.

(c) No other uniform but that prescribed should be used by the subordinates.

(G. L. R. & A. D. No. W. L. P. 1660/12541/A dated 22nd December 1961, G. L. R. and A. D. No. F. D. M. 2761/94413-A, dated 17th December 1962, GMR. & A. D. No. FDM-2774/124172-P, dated 2nd April 1965, GRAF. & C. D. Nos. FST-2272-65962-P, dated 28th April 1972 and FST-2273-69590-P, dated 26th July 1973,

129. The following procedure is laid down for the preparation of dress articles of forest subordinates in forest department :—

(i) The cloth should be purchased by Chief Conservator of Forests in bulk through Central Stores Purchase Organisation first.

(ii) Thereafter the cloth should be distributed to the concerned Deputy Conservators of Forests according to their requirements.

(iii) The dress articles should be prepared and stitched according to the prescribed pattern by the Deputy Conservators of Forests.

(iv) The rates for the stitching work will be the same as prescribed under G.R.G.A.D. No. G.L.O. 1064-1170/Ch, dated 20th July 1970.

(G. R. A. F. & C. D. No. FST-2271/90994-P, dated 27th December 1971).

130 Members of the Lower subordinate forest service should be supplied with uniform free of cost.

(G. R. R. D. No. 659-A of 31st March, 1922, and 8th January 1935, and 671/60-1/39 of 3rd June 1945 and G. L. A. and F. D. Nos. S/7/55605-J, dated 2nd December 1953 and S/71/7215-J dated 10th March 1954 and G. R. A. & C. D. No. FST-2267-25421-P, dated 4th September 1967).

131. There should be no distinction between the uniform of forest orderlies and guards. There is no need for forest guards to wear a number on their belts.

(Government Resolution, Revenue Department No. 8617 of 14th September, 1911).

C—Clothing charges:

132. No cash payment should be made to foresters and guards for boots when they are procured locally; but that payment should be made direct to the mochis and their receipts submitted as vouchers with the accounts.

(Revenue Department No. 3402 of 4th April 1911)

D—Subordinates in Class IV Service:

133. The supply of (1) clothing, (2) Kamblis and umbrellas and (3) water-proof capes to peons in Government offices is governed by rules 104, 105, 107, 109, 118, section XXV of F. P. No. IX.

134. Peon's brass badges may be purchased locally where the head of the office after calling for quotations from the Director, Government Printing and Stationery, is satisfied that he can purchase the required badges at a rate cheaper than that at which the Director can supply them. Otherwise the supply should be obtained from the Director. The charge on this account should be met from the contingent grants at the disposal of the officers concerned.

(General Department No. 6114 of 29th May, 1925 and 16th December 1926)

135. The pattern of uniforms of Naiks and Peons is as under :—

- | | | |
|---|---|-------------------|
| (1) Forage cap (Blue in colour) | 3 | } Every 2 years. |
| (2) Buttoned up coat with shoulder-bands
(coat white and bands blue in colour) | 3 | |
| (3) Trousers (white in colour) | 3 | |
| (4) Stripe on right hand sleeve of the coat; one for Naik
and two for chobadar and Havaldar. The Stripes will
be of the design and colour prescribed by Government. | | |
| (5) Red Belts (woollen) and Kamar band (Turkey
red). | | Every four years. |

The above uniforms should be of Khaddar. For Female peons, the uniform will be as under :—

- | | | |
|-------------------------------------|----|------------------|
| (1) Three saris, 5 yards each | .. | } Every 2 years. |
| (2) Three white blouses 1 yard each | .. | |
| (3) Three skirts 2 1/2 yards each | .. | |

The Officers who have women peons may supply uniform as above to them at a cost not exceeding Rs. 85 after purchasing Khadi cloth locally.

(Government Circular, General Administration Department No. CLO/1062-B, dated 8th June 1962, and corrigendum No. CLO-1062-B dated 13th July 1962, Government Resolution, General Administration Department No. CLO-1063-B, dated 26th October 1963 and C-LO-1063-CH, dated 18th November 1964 and CLO-1065/935-CH, dated 5th May 1966).

Note.—The peons should continue to wear brass badges on the Red Belts.

(G. R. G. A. D. CLO-1065-5274 Ch, dated 7th October 1965)

E—Use and custody of uniforms :

136. (i) Forest Subordinates must wear the prescribed uniform and carry a serviceable "Koita" and a marking axe when on duty. Private kit such as dhotars, umbrellas, etc., are not to be used when wearing uniforms. Under-clothing is not to be visible and the uniform is not to be cut or altered to fancy of the wearer.

(ii) When appearing in courts or public places or before their superiors they must invariably wear the last issue. Any neglect in this respect will be punished.

(iii) When doing rough work in the forests they need not wear uniform but it must be with them in camp.

(iv) Uniform must be worn tidily and the buttons and accoutrements kept clean.

137. (i) Every subordinate shall when going on leave, other than casual leave, deposit his uniform, equipment etc., if beat guard, with the round officer, and if round officer, in the Range Forest Office, taking receipt for the same in the usual charge form.

(ii) No substitute will use any portion of the absentee's uniform except the belt in the case of a beat guard.

138. (i) Subordinates on transfer may take their uniform buttons with them. But the distinctive marks on the uniforms shall only be the property of the individuals as long as they occupy the grade they are in at the time of first receiving them. In the case of promotion or reduction they shall be returned to the Deputy Conservator of Forests and redistributed.

(ii) Subordinates are strictly prohibited from disposing of articles of uniforms or government clothing however old they may be.

F—Supply of weapons to forest subordinates :

139. For general orders regarding weapons under the Arms Act *see* Article 16, Part IV of G. F. M. Vol. II.

Government considers that if weapons are required by any forest subordinates for their protection they should be supplied by Government. If the Chief Conservator of Forests considers this necessary in any cases, he should submit proposals to government for sanction.

(Revenue Department No. A/633 of 4th October 1921 and 633-A of 18th April 1922)

CHAPTER XIII**SECURITIES TO BE TAKEN FROM FOREST SUBORDINATES**

140. Subordinates whether permanent or temporary or on probation entrusted with the collection or custody of cash, stores, stamps or any other property are required to furnish security in accordance with rule 178 in F.P.I. The following rules for the Forest Department approved in R.D. No. 3767, dated 18th May 1895, should be considered to be modified by the general rule quoted above, wherever they differ from it.

In accordance with the provisions of section 2 of Act XII of 1850, the following rules have, with the approval of the Governor, 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 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 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 :—

(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.

Note.—The personal security bond should be in the G. F. R. Form No. 44 with two sureties as prescribed therein. Financial Rule 178 also permits other forms of security.

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.

Note.—To avoid the necessity of calling for a fresh bond on every occasion of promotion from grade to grade in a class, or transfer from place to place of a subordinate, the Conservator may prescribe sufficiently large amounts for the original bonds to be taken under rule 1, which will be adequate for all grades in each class of subordinates, e. g. Guards, Foresters and so on; and the bonds should not mention the particular beat or round, etc., in which the subordinate is serving but should mention his duties in a general way, e. g. "holds the office of forest Guard in the ———— Division." or "holds the office of Forester in the ———— Circle", and so on.

Rule 3.—The Deputy Conservator of Forests, with the sanction of the principle 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 Deputy Conservator of Forests may, at discretion and without stating his reasons, decline to accept any person as surety.

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.

Note.—For the several forms in which security may be given, see rule 178 in F. P. I.

141. 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 State Government is satisfied with the terms of the bond and the solvency of the Company.

(F. D. No. 2228 of 5th June 1913)

Note.—See rule 178, item (viii) of F. P. I. regarding fidelity guarantee policies.

142. The following supplementary rules were passed in R. D. No. 3767, dated 18th May 1895 and 2323 of 4th March 1908 :—

S. Rule 1.—The Deputy Conservator of Forests will be held responsible that security is furnished and maintained by every forest officer below the rank of 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 security resides satisfy himself that the surety offered is, and continues to be a proper one.

Note.—The solvency of the sureties should be verified every year, and fresh sureties called for where necessary, see item (i) of rule 178 of F. P. I. Regarding responsibility of the Revenue Department for the issue of solvency certificates and instructions to Mamlatdars and Mahalkaries in this connection, See para 4 of App. VII to this Volume.

S. 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 Assistant Conservator whether of the same range or department or not.

S. Rule 3.—The Deputy Conservator of Forests shall keep a register (in form G. F. M. 4) of all securities furnished by Forest Officers below the rank of Assistant Conservator in his Division, for scrutiny of 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.

143. Conservators were empowered by R. D. No. 5966 of 31st August, 1903 to settle the amount of security required from each subordinate official, permanent or temporary; by R. D. No. 3060/24 of 18th August 1925, the power to accept securities from forest subordinates was re delegated to Conservators of Forests subject to the rules reproduced in this chapter. See also manual of Financial Powers, S. No. 3.

144. 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.

(R. D. No. 2608 of 21st April 1882)

145. A security bond continues in force until it is cancelled and a surety who withdraws from his suretyship continues liable, notwithstanding his withdrawal, for any defalcation of his principal occurring upto 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.

(F. D. No. 3449 of 14th October 1890)

Note.—The new form of security bond-G. F. R. Form No. 44 requires the sureties to give six calendar months' notice in writing of their intention to terminate their suretyship and the bond continues in force until the expiration of the said period of six months.

CHAPTER XIV

TOURS AND DIARIES

146. For orders regarding the Inspector General's and Chief Conservator's tours in the Gujarat State, see Articles 4 and 6(a) (v) respectively.

147. The Chief Conservator of Forests and Conservators of Forests should furnish Government regularly with copies of their tour programmes.

(R. D. No. 5104-G of 9th January 1939).

148. The number of annual touring days fixed for Forest Officers in receipt of Permanent Travelling Allowance is as under:—

Sr. No.	Designation	No. of minimum Touring days.
1	Conservators of Forests	150 days with 120 Night Halts.
2	Deputy Conservators of Forests }	180 days with 150 Night Halts.
3	Sub-Divisional Forest Officers }	

(G. R. F. D. No. TRA/1071-1818-J, of 8th June 1971)

149. Deputy Conservators of Forests should, as a rule reside during the recess season at the headquarter stations of their districts to facilitate personal communication on forest matters between themselves, the Collector and Assistant Collectors.

(R. D. No. 4063 of 4th June 1889)

150. (1) Range Forest Officers should spend the greater portion of their time in the various parts of their charge away from headquarters and not content themselves generally with riding or bicycling out to inspect their works and returning to headquarters in the course of the day. The latter practice renders effective supervision of the forests impossible and hardly affords occasion to the Ranger to learn anything about the conduct of his men and maintain intimate relations with the people. More particularly in the matter of fire protection his influence would be much greater and more effective if he spent 2 or 3 days at a time in a particular village, explaining matters to the people and endeavouring to get them on to his side.

(2) The number of annual touring days fixed for Range Forest Officers and other forest subordinates in receipt of Permanent Travelling Allowance is as under:—

Sr. No.	Designation	Minimum No. of Touring days
1	Range Forest Officers	200
2	Foresters	240
3	Surveyors	200

(G. R. A. F. and C. D. No. FST/3071/9112-P of 3rd April 1972)

151. (1) Camping officers may for the sake of convenience obtain their supplies through village officers or other subordinate officers. But they must pay in full for their supplies before leaving camp.

(G. C., R. D. No. O/43334-E, dated 20th November 1946)

(2) Touring officers should as far as possible, avoid asking subordinate Government servants to supply provisions to them. But when they find it is unavoidable, they should make an advance payment to the local personnel at the beginning of their camp, and settle the accounts at the end of the camp. They should satisfy themselves before leaving a camp that all supplies received or services accepted, whether by themselves, their servants or their official establishment have been duly paid for at adequate rates by the persons concerned. Government servants who do not recover full bills will be held responsible for making supplies at concessional rates or free and action will be taken against them accordingly.

(G. C., M. P & S. D. No. 1363/5 of 7th February 1947, 1581/34 of 6th May 1948 and C. D. R. 1055-D of 20th August 1955)

(3) Inspecting officers should not stay as house guests with subordinate officers during the time they are on tour for the purpose of inspecting the latter's office.

(G. C., G. A. D. No. CDR/1065/G, dated 2nd February 1965).

152. All forest officers below the rank of Conservator and all subordinates of the executive branch will maintain diary books in the prescribed form in which full but concise details of work done or inspected with the results of inspection should be given. A copy of the diary should be submitted every week by the gazetted officers to their respective Conservators through the proper channel. Non-gazetted subordinates of the executive branch in a division, except Beat Guards, should submit copies of their weekly diaries to the Deputy Conservator of Forests.

153. The following rules must be observed in respect of beat Guards' diaries:—

(i) Beat Guards will be supplied with stamped diary books by the Range Forest Officer. Before supply, the Range Forest Officer shall write on the fly leaf over his signature:—

(1) The names of all the forest villages in the beat.

(2) The forest survey numbers and areas open and closed in each village (a) to privileges and (b) to grazing.

(3) The bazaar town of the beat and the day on which it is to be visited.

(4) The number of days allowed for the visit to the bazaar.

(5) The headquarters of the beat.

(ii) The beat guard must always keep the diary book on his person and it shall be in the prescribed form.

(iii) Whenever the beat guard meets the round officer or any other superior officer he shall produce his diary book. The round officer and the Range Forest Officer shall on every such occasion read and sign the diary book and date it below the last entry, with any remarks that may be necessary regarding the place where he was met, the reports, if any, made by him and his work and forests in general.

(iv) Beat guards should if possible get the Patil's or Talati's signature on their diary when stopping the night in any village.

(v) Beat guards who cannot write must get the diary book written up by some body, preferably village officers, naka karkuns, or round officers; and naka karkuns and round officers shall, on application, at once write up the diary to date as dictated by the beat guard. Range Forest Officers must also complete the beat guard's diaries in places where the writers are not to be found.

(vi) Beat guards who can write must fill in their diaries daily.

(vii) Beat guards are not to submit diaries.

154. All offences and important matters noted in diaries must be reported separately.

155. When submitting diaries of subordinate officers the Range Forest Officer will note whether the work done during the period was satisfactory and will mark any portions that he thinks the Deputy Conservator of Forests should read.

Tours of and calls on Minister and Deputy Minister of the Gujarat Government:

156. (i) When a Minister of the Government of Gujarat visits the headquarters of a District on an official tour he should be met on arrival by the Collector

and by the local senior officer of each department in the portfolio of the Minister.

(ii) When the programme of a Minister is communicated officially to District Officers apart from those mentioned in para (i) the officials concerned should meet the Minister on arrival and also be present to see him off. They should also be present when the Minister attends any public function or receives any address or a deputation as a Minister. As regards non-official functions, the officials are at liberty to attend such functions or not as they please.

(iii) In the majority of cases when the Collector or other District Officer is on tour the advantage to be derived from a personal meeting at which he could give information on local matters to the Minister and receive advice from him would greatly exceed the inconvenience caused by an interruption of his tour. Circumstances may arise, however, in which it would be contrary to the public interest that his work should be interrupted, as for example when he is touring in a distant and inaccessible part of the District, or is engaged on special investigations. It is not the intention of Government that the work should be interfered with in such cases unnecessarily, but if the Minister wishes to discuss with the officer matters of general public interest and desires that during his visit (even if it is private) the officer concerned should meet him, his orders should be complied with.

(iv) Gazetted officers present in the Station will as a matter of courtesy be expected to call on the Minister.

(v) The instructions in the foregoing sub-paragraphs apply equally to visits of the Deputy Ministers.

(G. R., P. & S. D. No. 2799-E, dated 23rd November 1949 and 2799-E, dated 21st June 1952).

157. (i) The Chief Conservator of Forests (among other officers) should take an early opportunity to call on all Ministers and Deputy Ministers once in a year.

(ii) Members of the All India Services other than the Chief Conservator of Forests who have occasion to visit Gandhinagar on official business should take the opportunity of calling on the Ministers (Deputy Ministers), if the time permits.

(iii) Calls should be made at the Sachivalaya. If a Minister or Deputy Minister is absent from his office or cannot receive the visitor when the call is made, the officer making the call should leave his card.

(iv) All calls should be made in mufti.

(G. C., P. & S. D. No. 2259/34-E, dated 15th February 1952 and 21st June 1952)

CHAPTER XV

CASUALTIES AMONG OFFICERS AND CONDOLATORY RESOLUTIONS

158. Deaths of All India Services Officers should be reported to the Ministry of Home Affairs immediately after their occurrence. Where death results from violence or other unnatural causes, a report on the circumstances leading to the death of the officer should also be sent (Rule 2, Chapter XV, All India Services Manual, 1967).

159. The following procedure is laid down for issuing condolatory resolutions on the death of Government officers. A resolution of condolence should be issued by Government in the Secretariat Department concerned when the head of a department dies while holding office (whether on leave or not). In the case of death of any other officer while in service, a letter of condolence should be sent by the head of the Department concerned on behalf of the Department.

(Government Resolution, P. & S. D. No. 3249/34, dated 31st July 1939)

CHAPTER XVI

ANNUAL CONFIDENTIAL REPORTS ON OFFICERS AND ESTABLISHMENT

160. (i) In order to ensure that promotions shall be made with the utmost fairness to officers on the one hand and with due regard to the interests of public service on the other hand, it is essential that close and continuous attention should be paid to the work, character, capacity and professional knowledge of all officers. A continuous record should, therefore, be maintained of the services of all officers and establishments in the Department except class IV Services.

(ii) (a) Confidential report of a person should generally be written by his immediate superior whether holding gazetted or non-gazetted status. He is called the Reporting Officer.

(b) When there is a Supervising Officer between a Government servant and his Reporting Officer, the latter should invariably consult the supervisory officer when writing his confidential report. Remarks of the supervising officer should be obtained by the Reporting officer in writing on plain paper and these remarks should be kept with the ephemeral roll of the person concerned.

(Para 4 of G. R., G. A. D. Nos. खहल, 1169/K, dated 8th March 1969)

161. The Reporting officer should submit confidential reports written by him to the next higher officer, who should review the reports and make his own remarks therein stating clearly his own agreement or disagreement on the remarks and assessment made by the Reporting Officer. He is called the Reviewing Officer. His remarks are particularly necessary when the Reporting Officer has commented adversely on the ability or conduct of a person.

(Para 5 of G. R. of G. A. D. No. खहल, 1169/K, dated 8th March 1969)

162. The Reporting and Reviewing Officers for different categories of personnel in the Forest Department are :—

Sr. No.	Category of personnel	Reporting Officer	Reviewing Officers
1	2	3	4
1	Chief Conservator of Forests.	Secretary to the Government.	Chief Secretary.
2	Conservator of Forests	Chief Conservator of Forests.	Secretary to Government. Agriculture Forest and Co-operation Department.
3	Assistant to the Chief Conservator of Forests.	do.	
4	Deputy Conservators of Forests.	Conservator of Forests.	Chief Conservator of Forests.
5	Sub-Divisional Forest Officers.	do.	do.
6	Office Superintendents in the Chief Conservator of Forests' office.	Assistant to the Chief Conservator of Forests.	do.

1.	2	3	4
7 Office Superintendents in the Conservator of Forests' office.	Conservator of Forests	Chief Conservator of Forests.	
8 Legal Superintendent in the Chief Conservator of Forests' office.	Assistant to the Chief Conservator of Forests (Administration).	do.	
9 District Statistical Officer in the office of Conservator of Forests Research and Working Plans.	Conservator of Forests Research and Working Plans.	do.	
10 Range Forest Officers	Deputy Conservators of Forests.	Conservator of Forests	
11 Forest Surveyors	do.	do.	
12 Head Clerks in the Chief Conservator of Forests' office.	Assistant to the Chief Conservator of Forests.	Chief Conservator of Forests.	
13 Head Clerks in the Conservator of Forests' office.	Assistant/Superintendent under whom they are directly working.	Conservator of Forests	
14 Head Clerks in Divisional offices.	Deputy Conservator of Forests.	do.	
15 Accountant in Chief Conservator of Forests' office.	Assistant to the Chief Conservator of Forests.	Chief Conservator of Forests.	
16 Accountants in the Conservator of Forests' office.	Assistant/Superintendent under whom they are directly working.	Conservator of Forests	
17 Accountants in the Divisional offices.	Deputy Conservators of Forests.	do.	
18 Clerks in Chief Conservator of Forests' office.	Superintendent.	Chief Conservator of Forests.	
19 Clerks in Conservator of Forests' offices.	Assistant Superintendent under whom they are directly working.	Conservator of Forest	
20 Clerks in the Deputy Conservator of Forests' Office.	Deputy Conservator of Forests.	Conservator of Forests	
21 Clerks in Range offices	Range Forest Officer	Deputy Conservator of Forests.	
22 Foresters	do.	do.	
23 Guards	do.	do.	

1	2	3	4
24	Stenographers in Chief Conservator of Forests' office.	Assistant to the Chief Conservator of Forests.	Chief Conservator of Forests.
25	Stenographer in Conservator's office.	Conservator of Forests	Chief Conservator of Forests.
26	Typists in Chief Conservator of Forests' office.	Superintendent.	do.
27	Typists in Conservator of Forests' office.	Assistant/Superintendent under whom they are directly working.	Conservator of Forests

(G. R. A & C. D. No. FST 1069/2385-P, date 30th August 1969 and F. S. T. 1069/576-P, dated 17th March 1970)

163. (a) The confidential reports of the Gujarat Forests Service Class II officers and Office Superintendents are kept by the Chief Conservator of Forests.

(b) The confidential reports of non-gazetted staff are kept by the appointing authority.

(Para 7 of G. R., G. A. D. No. सहल, 1169/K, dated 8th March 1969)

164. A Reporting Officer should maintain an Ephemeral Roll in the prescribed form (Form Gen. 254 g) for each Government servant whose work and conduct he is required to report on. The ephemeral roll should be written quarterly, when the reporting officer should make entries therein about the persons' work as seen from day to day. He should also enter in it whenever he notices anything noteworthy about the employees' character or work, whether good or bad, with a brief note about the relevant case or evidence. These should be taken into consideration while writing the annual confidential report of the person, and should be destroyed one year after the confidential report for the year concerned on the person is submitted to the Reviewing Officer.

(Para 8 of G. R., G. A. D. No. सहल, 1169/K, dated 8th March 1969)

165. (i) The annual confidential reports of I.F.S. Officers should be written in the form prescribed in G. of I. Department of Personnel and Administrative Reforms Notification No. 34/4/71-AIS(III) Vol. I-B, dated 11th September 1973.

(ii) The annual confidential reports on other Government servants should be written in the forms indicated below as prescribed in G.R.,G.A.D. Nos. सहल. 1169/K, dated 8th March 1969, सहल, 1171/K, dated 15th October 1971, and G.R A. F. and C.D. No. EST-1071/C/543-P, dated 22nd March 1972.

Category	Form to be used
(1) Class I and II Officers	.. Form II Gen. 254 GG.
(2) Office Superintendents	.. Form III Gen. 254 DG.
(3) Range Forest Officers, Grass Officers	.. Form IX Gen. 254 JG.

- (4) Surveyors, Rangers, Foresters, Grass Inspectors, Grass Clerks, Overseers, Guards. Form X Gen. 254 KG.
- (5) Head-Clerks .. Form V Gen. 254 FG.
- (6) Stenographers, Steno-Typists .. Form VI Gen. 254 GG.
- (7) Accountants and Clerks who have to do noting and drafting. Form VII Gen. 254 HG.
- (8) Clerks, typists, inward and outward clerks etc. who have not to do any noting and drafting. Form VIII Gen. 254 IG.

(iii) The general form (Gen. 254 AG) should be filled in when the first report of a person is written and not every year.

(Para 8 and 9 of G. R., G. A. D. No. १६३, 1169/K, dated 8th March 1969)

166. (1) (i) Confidential reports should be written for each calendar year (i.e. annually for the period from 1st January to 31st December).

(ii) When a Reporting officer relinquishes his charges he should write confidential reports of all persons for whom he is required to report on and submit those reports to the Reviewing Officer, if they have worked under him for three months or more. He should certify in his charge report that he has written confidential reports of all persons for whom he is required to report.

(iii) When an officer is transferred from one office/Department to another, his Reporting Officer should write a confidential report for the period for which he has worked under him and submit it to the Reviewing Officer. This would mean that there would be as many confidential reports on one person during the year as the number of Reporting Officers under whom he has served. It would be the responsibility of the Reviewing Officer to make sure that the whole year under report has been accounted for in the reports received by him. He should add his own remarks in the last of those reports.

(iv) Normally no report should be written, if a person has worked for less than three months. However, if there is any special reason or occasion for reporting on a point on which the Reporting Officer wishes to bring his remarks on record, there is no objection to the report being prepared for a shorter period also.

(v) The Reviewing Officer, who may be transferred during the course of a year should be shown the report sent by the Reporting Officer and he should make his own remarks as one Reviewing Officer for part of the period. He should then return it to the successor Reviewing Officer who should also add his remarks for the subsequent period. For this purpose also, the period of less than three months should ordinarily be ignored.

(vi) Reports on gazetted officers (other than Class II officers and superintendents) should be submitted by the Chief Conservator of Forests to the Government not later than 28th/29th February, every year.

(Para 10 of the G. R., G. A. D. No. १६३, 1169/K, dated 8th March 1969)

(2) Before writing Confidential Reports on Deputy Conservators of Forests in charge of Divisions the reporting officers should obtain the views of the Collectors on the work of these officers in the prescribed Supplementary form. The remarks offered

by the Collectors should be brought on the confidential records of these officers. If the remarks of the Collector are not acceptable to the Conservator they should invariably express their own views and put them on the annual confidential reports of these officers.

(G. O., G. A. D. No. खहल, 1172-(i)-K, dated 1st January 1973)

167. Confidential reports on officers of the I. F. S. should be written in triplicate and in case of all other persons, only one copy should be written. Reporting officers should not keep copies of reports with them.

(Para 11 of G. R., G. A. D. No. खहल, 1169/K, dated 8th March 1969 and G. of I. M. H.A. No.2-7-1967-AIS (IV) of 8th March 1967).

168. It is of paramount importance that the confidential report of a person should be a true and objective assessment of that person's ability and character as reflected in his official work during the period under report and it should be free from subjective considerations and bias, one way or the other. The Reporting Officer should aim at giving, as far as possible, a complete picture of that person's good and bad points. His judgement should be based on verifiable facts. Remarks should be unequivocal, specific and should give a balanced view of the person's capabilities and failings.

(Para 12 of G. R., G. A. D. No. No. खहल, 1169/K, dated 8th March 1969)

169. A Government servant should at no time be kept ignorant of the reporting officers's opinion when his service is not considered satisfactory. But no adverse remarks should be communicated to him by his superior officer except under the orders of the Reviewing Officer. The following procedure should be adopted in this regard :—

(a) When communicating the adverse remarks the gist of good report should also be communicated. The officer need not be told about such remarks as may relate to his integrity.

(b) The identity of the officer making adverse remarks should not be disclosed.

(c) Where an adverse remark of defects which can be remedied or not, is made, it should be communicated but while doing so the substance of the entire report including whatever good has been stated of a person concerned should also be communicated.

(d) If the report on the officer shows that he had made efforts to remedy or overcome defects mentioned in the preceding report, the fact should be communicated to the officer in a suitable form and a copy of the communication kept with the confidential report.

(e) Serious or persisting defects should be communicated in writing and the mild and temporary shortcomings should be communicated orally. A copy of the written communication of the adverse remarks should be kept in the confidential record file or a note of having communicated any remarks orally should be kept on the confidential report.

(f) When a Government servant is graded as "below average" or "poor" "Fair" or "Average" he should be informed of such grading.

(Para 14th of G. R., G. A. D. No. खहल, 1069/K, dated 8th March 1969 and खहल, 1168-71-K, of 25th September 1971)

170: To encourage the Government servants, the Secretaries and the Heads of the Departments concerned should communicate to them unofficially, the appreciation of Government for the really good work done by them.

(Para 19 of G. R., G. A. D. No. खहड़, 1169/K, dated 8th March 1969)

Note.— For further instructions see G. R., G. A. D. No. खहड़, /1169/K, dated 8th March 1969 as modified (from time to time.)

CHAPTER XVII

CLASSIFIED LIST OF FOREST OFFICERS AND OTHER RETURNS REGARDING ESTABLISHMENT

(i) Classified list and Gujarat Civil List :

171. An yearly list of Forest Officers as on 1st July is prepared by the Inspector General of Forests, information for which pertaining to Gujarat State is furnished by the Chief Conservator of Forests, Gujarat State in the prescribed form.

172. Information for the Gujarat Civil List as on 1st January every year pertaining to the Forest Department should be submitted by the Chief Conservator of Forests to the Government in the Agriculture and Co-operation Department by the 5th January of the year concerned.

(G. L. A. & F. D. No. SVL 1065/208-D, dated 1st December 1965).

173. Such war service rendered by an officer prior to the actual date of service as is allowed to count for promotion and seniority should be shown in the Civil List against the name of the officer concerned.

(P. & R. D. No. 7410 of 5th May 1934).

(ii) History of services :

174. As soon as an officer is appointed or promoted to a gazetted post either substantively, temporarily or in an officiating capacity, the following information about him should be furnished to the Accountant General for incorporation in the History of services maintained in his office in respect of each such gazetted officer :—

- (1) Full Name :
- (2) Date of birth by Christian era :
- (3) Original service book with leave account :
- (4) Date of assuming/relinquishing charge at :
- (5) State of domicile at the time of appointment :
- (6) Mother tongue :
- (7) Departmental examination passed or exempted. If so, the date thereof with attested copies of testimonials :

(8) Language examination passed or exempted. If so, the date thereof with attested copies of the testimonials :

(9) Religion :

(10) Marital status whether married /widower with dependant children :

(11) Whether confirmed against a permanent post. If so, the post, the scale and the substantive pay with the date of last increment :

(12) The date of commencement of continuous service for the purpose of pension :

(13) Home Town for the purpose of travel concession :

(14) Details of monthly rate of pay and allowances including special pay for 36 months immediately preceding the date of appointment to the post of gazetted officer in the following form :—

Duty Pay			Leave Salary		
From	to	Amount	From	to	Amount

(iii) Statement of Landed property held by members of gazetted and non-gazetted services :

175.(i) Every Government servant shall on his first appointment to any service, or post, and thereafter, every gazetted officer at the interval of two years from 1st January 1971 and every non-gazetted Government servant at the end of each year during which he attains the age which is an integral multiple of five years, i. e., at the age of 25, 30, 35 etc. upto 55 or 60 submit a return of his assets and liabilities in such form as may be prescribed by Government giving full particulars regarding :—

(a) The immovable property inherited by him or owned or acquired by him on lease or mortgage, either in his own name or in the name of any member of his family or in the name of any other person ;

(b) Shares, debentures and cash including bank deposits inherited by him or similarly owned, or acquired or held by him ;

(c) Other movable property inherited by him, or similarly owned, or acquired, or held by him, if the value of such property (excluding articles of daily use such as clothes, utensils, crockery and books etc.) exceed in aggregate :

For Class I	Government servant	..	Rs.	7,500
For Class II	Government servant	..	Rs.	5,000
For Class III	Government servant	..	Rs.	3,500
For Class IV	Government servant	..	Rs.	1,500

(b) Debts and other Liabilities incurred by him directly or indirectly.

The form for landed property return at present in force is Gen. 122c (Revised).

(ii) No Government servant shall except with the previous sanction of the authority mentioned below, acquire or dispose of any immovable property by lease, mortgage, purchase, sale, gift or otherwise either in his own name or in the name of any member of his family :

In case of Class I Government servants.	Government
In case of Class II Government servants.	Head of Department, <i>viz.</i> Chief Conservator of Forests and Conservator.
In case of Class III and Class IV Government servants.	Head of Office, <i>viz.</i> , Deputy Conservator of Forests.

For further instructions, *see* Rule 19 of Gujarat Civil Services (Conduct) Rules, 1971.

176. The returns and declarations, referred to in Article 175 (i) should be obtained by the Conservators of Forests in case of non-gazetted officers whom he and the Chief Conservator of Forests are competent to appoint within one month of the expiry of the year for which the returns are due and recorded in his office. In the case of gazetted officers who are appointed by Government similar procedure should be followed and the Conservator should submit the returns along with his own to the Chief Conservator of Forests to enable him to submit a consolidated return to Government within two months after 31st March of the year for which it is due. The returns should be prepared carefully and submitted punctually.

[G. P. 110 of 3rd March 1927 and 26th September 1927 and P. & R. 70/33/(Fin) of 15th November 1933].

(iv) **Return showing the number or persons appointed otherwise than through the Employment Exchange or the Gujarat Public Service Commission :**

177. Quarterly returns showing the number of persons recruited otherwise than through the Employment Exchange for the quarters ending 31st March, 30th June, 30th September and 31st December should be forwarded by the Heads of offices to the Employment Exchange concerned within a fortnight after the end of the quarter concerned in the prescribed form.

(G. C. L. and S. W. D. No. EMP/2759-I, dated 27th April 1959).

(v) **Returns showing the number of vacancies filled by appointment of members of the Backward Class :**

178. The Chief Conservator of Forests should submit to the Director of Social Welfare annually by 15th February a return for the preceding calendar year in the Forms A and B showing the composition of the backward classes in gazetted and subordinate services in the Forest Department.

(G. C. P. & S. D. No. BAC 1158/8334-J, dated 13th May 1958 and BAC-1161-B of 18th July 1961).

(vi) **Absentee statement, return of changes etc. of the subordinate establishments :**

179. For the submission by the Deputy Conservators of Forests of the monthly absentee statement and return of changes in respect of the subordinate executive and office establishment in their charge to the Accountant General, *see* article 348.

CHAPTER XVIII

GOVERNMENT SERVANTS' ASSOCIATIONS, CO-OPERATIVE SOCIETIES, JOINT COUNCILS AND DEPARTMENTAL COUNCILS

180. Government may, after such enquiry as it deems fit, grant recognition to an association of Government servants, if in the opinion of Government such association has complied with the conditions specified in the Gujarat Recognition of Associations of Government servants (Non-Industrial) Rules 1972 notified under G. N. G. A. D. No. GS-72-113 कसय, 1172-K of 27th July 1972.

181. (1) An association of Government servants, seeking recognition should submit its application through the Head of Department, the Registrar of Trade Unions and the Administrative Department concerned in the form prescribed in these rules to the General Administration Department. Such application should be accompanied by three copies of the rules governing the constitution and conduct of business of such association.

(2) (I) to be eligible for recognition :

(a) an Association shall—

(i) ordinarily be an association consisting of a distinct class of Government non-industrial employees.

(ii) be open for membership to every Government non-industrial employee of that class ;

(iii) not have as its member any person who is not a Government servant except in the case of an association consisting of only Class IV Government non-industrial employees, which may have as its honorary members persons who have honorably retired from Government service.

(iv) have a membership of at least twentyfive per cent of the total number of the class of Government non-industrial employees it represents ;

(b) an Association shall not—

(i) be in any way connected with any political party or organisation, or engaged in any political movement.

(ii) in respect of any election to a legislative body or to a local authority or body, in India or elsewhere—

(A) pay, or contribute towards, any expenses incurred, in connection with such election, or by a candidate for such election ;

(B) by any means support the candidature of any person for such election ;

(C) undertake to assist in the selection of a candidate for such election ;

(iii) maintain or contribute towards the maintenance of any member of a legislative body or of any member of a local authority or body, whether in India or elsewhere.

(II) No recognition shall be granted to the association unless the association rules forwarded under para (1) are approved by Government.

(III) All proposals for amendment of the association rules shall be intimated to the State Government well in advance of the meeting of the association at which such proposals are to be considered. No such amendment shall be valid and come in force, unless it has been approved by the Government.

(3) The State Government may grant recognition only to one association at a time, in respect of each class of Government non-industrial employees. Provided that if after an association is recognised, another association purporting to represent the same class of the Government non-industrial employees claims a larger membership of such class of employees and applies for recognition, Government may consider its claim to recognition in place of the association recognised before, but no such application shall be considered until the expiry of one year from the date on which the former association was recognised.

(4) If two or more associations representing the same class of Government non-industrial employees apply for recognition, the association having the largest percentage of membership of the same class shall, subject to the other provisions of these rules, be entitled to recognition as representing that class of Government non-industrial employees.

(5) Every recognised association shall, from time to time, intimate to Government all changes in its name, office address, names of its office bearers and their addresses and in the association rules, and furnish such other information as may be required by Government.

(6) The minute book, membership register, books of accounts and vouchers and all other papers of a recognised association shall be open for inspection by any officer authorised by Government in this behalf.

(7) Every recognised association shall submit an annual statement of its members and a copy of its audited accounts to the Secretary of the Department concerned by such date as may be required by an officer authorised by Government in this behalf.

(8) No representation or deputation shall be received by Government from any association except one relating to a matter which is or raises questions which are of common interest to the class of Government non-industrial employees represented by such association.

(9) The officer who is empowered to grant leave to a Government non-industrial employee may, subject to exigencies of the service, of which the officer shall be the sole judge, grant casual leave, if required by any such employee, for attending the meetings of a recognised association.

(10) No recognised association shall appoint non-members as office bearers.

(G. N. G. A. D. No. GS-72-113-91 कमय, 1172-K, dated 27th July 1972).

182. All communications from recognised service associations must be submitted to Government through the Head of the Department concerned. But it is open to the Association to send another copy direct to the Chief Secretary to Government to ensure early consideration.

(F. D. No. 2707 of 9th October 1923 and 1530 of 18th December 1922)

183. The following associations of Government servants in the Forest Department have been recognised by Government :—

Name of the Association	Authority
Indian Forest Service Association, Gujarat State.	
Forest Department Class III Government Servants Association.	G. R., GAD No. RAU-1263-C, dated 9th April 1964.

184. Government may cancel the recognition of an association to which recognition is granted under Article 181 :

(a) If the Government is satisfied that such recognition was granted under any mistake, misrepresentation or fraud, or

(b) If after giving an opportunity to the association to be heard, Government is of the opinion that the association has committed a breach of any of the conditions specified in the rules referred to in Article 180 [Rule 3(3) of the Gujarat Recognition of Associations of Government Servants (Non-Industrial) Rules 1971].

185. With the object of promoting harmonious relations and securing the greatest measure of co-operation between Government in its capacity as an employer, and the general body of its employees in matters of common concern, and with the object, further, of increasing the efficiency of public services, Government has established a machinery for joint consultation and arbitration of unresolved differences. The essential features of the machinery are as under :—

(1) The machinery covers all the Class III and Class IV employees of Gujarat State except the personnel in Police and Jail Departments.

(2) The machinery supplements, and does not replace, the facilities provided to employees to make individual representations or to associations of employees to make representations on matters concerning their respective constituent services.

(3) There will be—

(i) *One Joint Council.*—Consisting of representatives of Government and staff for all the Class III and Class IV employees of all Departments, except the Police and Jail Departments. It will deal with matters affecting the Gujarat Government employees generally, such as minimum remuneration, dearness allowance and pay of certain common categories, for instance office clerks, peons and matters relating to categories of staff common to two or more departments and not grouped together in a single Departmental Council. Matters of interest to employees of a single Department will not be dealt with by the Joint Council.

(ii) *Sachivalaya Council.*—Consisting of representatives of Government and Class III employees of Departments of the Secretariat. It will deal with matters affecting only the employees employed in the Departments of the Secretariat.

(iii) *Departmental Councils.*—Consisting of representatives of Government and Class III employees for each Department (except the Police and Jail Departments) including all offices under it on a State basis. A Departmental Council will deal with matters affecting only the employees in the Department, or as the case may be, departments concerned. There will normally be one Departmental council for each Department.

(iv) *Council for Class IV servants.*—Consisting of representatives of Government and staff for all the Class IV services in the State. It will deal only with matters affecting Class IV services in the State.

(4) The Departmental Council of the Forest Department is constituted as under :—

- | | | | | |
|--|----|----|----|----------------|
| (1) Chief Conservator of Forests | .. | .. | .. | Chairman |
| (2) Conservator of Forests, Research and Working Plans | | | | Member Circle. |

- (3) Conservator of Forests, Baroda Circle Member
- (4) Assistant to the Chief Conservator of Forests (Administra- Member
tion and Wild Life).
- (5) Superintendent, office of the Chief Conservator of Forests Member
- (6) President, Non-gazetted Employees' Association of the Member
Forest Department.
- (7) One Representative from Rangers Member
- (8) One Representative from Surveyors Member
- (9) One Representative from Foresters Member
- (10) One Representative from Guards Member

(G. R. A. & C. D. No. MSC-1465/62062-E, dated 16th December 1966)

For the constitution of the other councils and the rules governing their functioning see. G. N. G. A. D. No. GS/25/JTC-1064/K, dated 5th December 1964.

186. Members of the Government Servants Co-operative Societies are permitted to pay into the sub-treasuries of Government the amounts of their subscriptions, instalments of loans or other similar dues to such co-operative societies. This concession has been extended to remittances by such societies to their members. For procedure for the accounting of these transactions see R. D. No. 2632/24, dated 14th May 1936.

187. For instructions regarding recovery from monthly salaries of amounts due from Government servants to co-operative societies specially organised for them see R. D. No. 737/39 of 18th July 1939.

PART II

Powers, Sales, Works and Contracts

CHAPTER XIX

POWERS OF SANCTION AND GENERAL RULES REGARDING SALES AND EXPENDITURE

188. The powers delegated to forest officers under Indian Forest Act and other enactments are dealt with in Part III of Vol. II of this Manual. Powers in connection with establishments are regulated by rules in Financial Publication V and the delegations made in Appendix I thereto. Financial powers are described in F. P. VII, while the general rules regarding the exercise of those powers are contained in Chapter 8 of F. P. I. These powers and the powers in connection with establishments, accounts, etc. delegated under the various Government orders are summarised in Appendix VIII of this volume.

189. (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 above the rank of ranger, in exceptional cases, and under 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 transactions with other purchasers.

190. (i) The powers delegated to forest officers of and above the rank of Divisional Forest Officer to accept tenders for and conduct sales of forest produce and live-stock, stores, tools and plant are mentioned in S. Nos. 23 and 62 of F. P. VII (as revised under G. R. F. D. No. DFR. 1058 I-F-4, dated 27th January 1959). Range Forest Officers and Round Officers are empowered to confirm bids of forest materials such as offence material, wind fallen material, drift and waif wood, etc. upto Rs. 150 and Rs. 5 respectively subject to the general conditions prescribed under existing rules and subject to the condition that the bids are equal to or exceed the upset price fixed by the Deputy Conservator of Forests.

(R. D. No. 5221-D/24 of 4th January 1944 and G. R. A. F. and C. D. No. IFA/13-11-P, dated 9th July 1971)

(ii) Officers subordinate to Deputy Conservators of Forests should observe the following procedure in conducting such sales :—

(1) Before a sale is held, a copy of the notice of sale in the prescribed form together with the conditions of sale and a report showing the proposed upset price based on the results of similar previous sales should be submitted by the Range Forest Officer to the Deputy Conservator of Forests in ample time to admit the latter's decision being communicated before the date of sale.

(2) The upset price is merely an estimate of the price which the officer authorised to sell expects to get, it being understood that he will do his best to get as much more as possible. The upset price should on no account be made public.

(3) On receipt of the Deputy Conservator of Forests' permission, the notice of sale should be issued to the public, the date of sale being kept, as a general rule, 15 days after the publication of the notice.

(4) The following, among others, will be included in the notified conditions of sale :—

(a) that when the bid is within the selling officer's power of confirmation the whole amount should be paid before confirmation;

(b) that when the sale is subject to confirmation by the Deputy Conservator of Forests, the bidder whose offer is accepted for submission to the Deputy Conservator of Forests, should as soon as the sale is over, pay earnest money equal to 1/4th of the bid or Rs. 10 whichever is more;

(c) that the bid mentioned in (b) may be rejected or confirmed by the Deputy Conservator of Forests within 30 days and within this period the bidder is bound to complete the sale if called upon to do so and that if he fails to do so or to fulfil the conditions of sale his deposit will be liable to be forfeited;

(d) that no private offers will be considered after the sale.

(5) Immediately after completion of the sale the selling officer should submit the results to the Deputy Conservator of Forests, in cases mentioned in 4(a) for information, and in other cases to enable him to issue orders within the stipulated period.

(6) As soon as a sale is confirmed the subordinate officer concerned will prepare a bill in Form G.F.M. 7.

191. Sales of Government land and immovable property and transfer from one department to another or to local bodies are regulated by rules 185 and 186 of F.P.I

192. Conservators are empowered ;—

(a) to authorise any subordinate official, whether permanent or temporary, to collect minor forest revenue; and

(b) 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; and

(3) the periods within which and means by which revenue must be remitted to a Range Forest Officer or into a treasury.

(R. D. No. 5966, dated 31st August 1903)

Note.— See rules in Article 393 in this connection.

193: Forest expenditure is of two kinds, *viz.* "Capital" and "Revenue" as defined in Article 272. The powers of forest officers to sanction capital expenditure are described in S. No. 18 of F. P. VII. Conservators are authorised to sanction all usual payments on account of items of revenue expenditure, provided the budget allotments are in no case exceeded. The powers of Deputy Conservators of Forests to sanction revenue expenditure are regulated by S. No. 66 of F. P. VII. Also see Articles 202 and 203 in the next chapter. (The powers at S. Nos. 18 and 66 of F. P. VII are further revised by G. R. F. D. No. DFP. 1058/I-F-4, dated 27th January 1959).

194. (i) It must be distinctly understood that all powers to incur expenditure must be exercised within budget limits; that is, no expenditure must be incurred under any budget head unless it can be met from the original grant or by re-appropriation sanctioned by competent authority. Conversely, provision made in the budget does not authorise expenditure without further sanction if the amount of the item is in excess of the minimum fixed for each class of officers in the delegation orders.

(ii) All proposals for expenditure and orders sanctioning them should therefore indicate the source (with complete account classification) from which it should be met.

195. Expenditure can only be incurred on a work or other object :—

(i) if sanction of competent authority has been obtained as required by any statutory rules or by any orders, general or special issued thereunder by competent authority, *e.g.*, the rules in any authorised code.

(ii) if funds to cover the charge during the year have been provided by competent authority, and

(iii) if no breach of any of the canons of financial propriety is involved.

Note.—The canons of financial propriety are reproduced below for ready reference :—

1. Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.

2. The expenditure, should not be *prima facie* more than the occasion demands.

3. No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.

4. Expenditure from public moneys should not be incurred for the benefit of a particular person or section of the people unless :—

(i) a claim for the amount could be enforced in a Court of Law, or,

(ii) the expenditure is in pursuance of recognised policy or custom.

5. The amount of allowances, granted to meet expenditure of a particular type, should be so regulated that the allowances are not on the whole a source of profit to the recipients.

(Note below rule 8, F. P. I.)

196. No money should be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. [Rule 283 (2), F. P. II].

197. The want of provision in the estimates does not operate to prevent payment of any sums really due by Government nor the want of sanction to prevent record of any actual payment. It is no economy to postpone inevitable payments, and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date. It must be borne in mind that if an inevitable payment is required to be made in the absence of funds, the error lies not in the payment but in the entering into the liability to meet which the payment is made or in omitting the provision therefor. No Government servant should, however, without previously obtaining an extra appropriation, incur expenditure in excess of the amount provided under the heads concerned. When a Government servant exceeds the annual appropriation he runs the risk of being held responsible for the excess (Para 144, F. P. X).

198. All charges incurred must be paid and drawn at once, and under no circumstances can they be allowed to stand over for being paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget which affords the opportunity of making provision before spending, and

till the sanction of the budget estimates has supplied the means to such expenditure, but on no account may charges be incurred in one year and thrown on the grant of another year.

Note.—As a work carried out in March of any given year does not become a charge which must be paid in the same financial year unless it is inspected, approved and measured during that month, work done in March should ordinarily be paid for in the following April, a provision for this purpose being made in the next year's budget. This applies to works executed by the Public Works or any other Department (Para 146, F. P. X).

See Article 459, regarding budgeting for regrant of lapses.

199. On the 1st of every month Deputy Conservators of Forests (including other officers of equal rank submitting accounts to the Accountant General) will submit to the Accountant General through the Conservator concerned, a return in Form G.F.M. 43, showing the following items of revenue and capital expenditure sanctioned by them, the Conservator and the Chief Conservator of Forests during the previous month, *viz.* :—

- (1) Items of revenue expenditure above Rs. 500 each.
- (2) Items of capital works costing above Rs. 500 each;
- (3) Items of capital expenditure, such as stores, tools and plant, live stock, furniture and tents, the purchase of which is beyond the powers of Deputy Conservators of Forests.

In each return the items should be grouped separately under "Revenue expenditure" and "capital expenditure" but numbered consecutively for the financial year. Items of revenue and capital expenditure not exceeding Rs. 500 each, which the Deputy Conservators of Forests are empowered to sanction, should be excluded from the return.

The return for April should contain all new works sanctioned during the month as well as works to be continued from previous years, the progressive expenditure up to the end of the previous year in the case of latter works being shown in column 8 of the return.

On receipt in the Conservator's office, the returns should be scrutinised and forwarded to the Accountant General without consolidation for the whole circle.

CHAPTER XX

WORKS AND CONTRACTS

200. For general rules regarding works executed by Civil Officers, see rules 15 to 18, 169, 185 and 186 of F. P. I; Articles 199, 204, 206, 327, 331, 332, 339, and Appendix VII of this Volume; and Article 208 of P.W.D. Manual, Volume I.

201. Forest works fall under two categories Capital and Revenue-according to the principles in Article 272. Instances of the former are given in Article 273. For the purpose of sanction and record of expenditure, the term "Revenue work" should be taken to mean an independent operation under a detailed head including all subsidiary processes required for the completion of the particular operation, carried out in a defined portion of a forest such as a coupe or compartment or block or a range. For example, in the case of departmental exploitation of forests, each coupe or compartment may be taken as a separate unit and all the processes of felling, conversion and transport should form one "work". Marking and girdling of trees in compartments which are done one or two years in advance of the felling can

be regarded as a separate work. Where the operations extend over a large area and the expenditure for each coupe or block is not clearly distinguishable, as in the case of fire protection and demarcation of forests, the range may be taken as the unit of area. The following are quoted as instances of units of "work" under each detailed head :—

(g) *Forest Produce* : (2) *Exploitation of forest produce by Government Agency* (14) *Minor Works* :—

- (1) Laying out coupes or compartments in each range.
- (2) Marking or girdling trees for felling or reserving standards in coupes in each range.
- (3) Felling, conversion and transport of material from each coupe or compartment.
- (4) Felling of useless trees and undergrowth in areas prescribed for regeneration.
- (5) Repair of tractors used on timber works.
- (6) Repair to logging equipment.
- (7) Repair to sawmills.
- (8) Purchase of consumable stores for skidding works including railway freights, etc.
- (9) Purchase of consumable stores for sawmills including railway freight, labour hire, etc.
- (10) Labour charges including pay of temporary establishment for timber works.
- (11) Cutting, carting and stacking of bamboos.
- (12) Collection and despatch of grass.
- (13) Collection and despatch of each kind of minor produce to sale depot.

(g) *Forest Produce* : (1) *Preliminary expenditure on exploitation of Forest produce* (14) *Minor Works* :—

- (1) Surveying and marking coupes in each range.
- (2) Marking and girdling trees for felling or reserving standards in coupes in each range.
- (3) Advertising sales held in a year in each division.

(d) *Forest Conservation and Development-Improvement and Extension of Forests* (15) *Machinery and equipment* :—

- (1) Feed and upkeep of cattle employed on each work.
- (2) Removal or replacement of each article of dead stock, furniture, etc.
- (3) Renewal or replacement of tractors.
- (4) Renewal or replacement of logging equipment.
- (5) Renewal or replacement of sawmills.
- (6) Renewal or replacement of other stores, tools and plant.
- (7) Establishment charges (i.e. temporary establishment and labourers employed in connection with handling of stores in the forest engineering store depot).

(h) *Communications and Buildings—(I) Communication—(17) Maintenance:—*

- (1) Maintenance of, and repairs to, each railway, road, bridge, well etc.
- (2) Current and special repairs to each road and bridge including cost of temporary establishment and labour on the same.

(h) *Communications and Buildings—(3) Buildings (17) Maintenance:—*

- (1) Maintenance and repairs to each building, well, etc.
- (2) Current and special repairs to each building including cost of material such as hardware, bricks etc. cleaning compounds and repairs to fence.

(d) *Forest Conservation and Development—(1) Improvement and Extension of Forest—(14) Minor Works:—*

- (1) Maintenance of boundaries in each range.
- (2) Regenerating coupes in each range.
- (3) Protection of forests against fire in each range.
- (4) Cutting back and other cultural operations in coupes of each range.

(a) *Direction and Administration—(2) Divisional Offices —(5) Payments for Professional and Special Service:*

Expenses in connection with each suit or criminal case (including pleaders' fees debitable to "21" Administration of Justice").

(a) *Direction and Administration—(2) Divisional Officer—(26)—Other Charges*

- (1) Conveying material attached in offence cases in each range.
- (2) Rewards paid in each case.
- (3) Experiments in connection with forest department sawmills.
- (4) Other experiments in connection with mechanical traction and skidding of timber, preparation and despatch of timber specimens, etc.

(R. D. No. 10242/24 of 13th February 1930, 16th July 1932, 9th February 1933,
25th April 1933)

202. No revenue work shall be commenced unless—

- (i) an estimate for it is sanctioned by competent authority (*vide* Article 193),
- (ii) when the estimated cost exceeds Rs. 500, the previous sanction of the Conservator is obtained to contract rates,
- (iii) funds are allotted and orders for its execution are given.

203. No capital work shall be commenced unless —

- (i) administrative approval is given,
- (ii) when the cost exceeds Rs. 500 properly detailed design and estimate are prepared and technically sanctioned,
- (iii) funds are allotted and orders for its commencement given.

Note 1.— The formal acceptance by an authority of the necessity of executing a work or scheme to meet the administrative needs of the department is called "administrative approval". After such approval is accorded the preparation of properly detailed plans and estimates can be proceeded with for the sanction of the competent authority which is called "technical sanction".

Note 2.—The powers of officers to accord administrative approval to non-residential buildings and other works are governed by S. No. 22(3) of F. P. VII as modified by G. R. F.D. No. 1058-I-4, dated 27th January 1959 and S. No. 19 of G. R., F.D., No. SSP/1071/4792-Z, dated 18th November 1971 and are as under :—

	Works following type design	Works not following type design	Additions and alterations
	Rs.	Rs.	Rs.
Chief Conservator of Forests and Conservators of Forests	1,50,000 (inclusive of installation)	75,000 water supply and electric	15,000

Note 3.—The powers of technical sanction are laid down in S. No. 20 of F. P. VII as modified by G. R., F. D., No. 1058-I-F-4, dated 27th January 1959. These are :—

	Works following type design	Works not following type design
	Rs.	Rs.
Chief Conservator of Forests	1,00,000	30,000
Conservator of Forests	15,000	15,000

Note 4.—Regarding types designs for forest bridges, culverts road sections etc. see Article 208.

Type designs approved by the Public Works Department for residential accommodation have been adopted for forest Department.

G. L. A. & F. D. No. 5037-J, dated 4th August 1952)

In case of works for which there are approved standard type designs and estimates, abstract estimates should be submitted for sanction, after correcting them according to local rates and quoting the reference numbers of the designs.

(R. D. No. 6217 of 8th November 1922 and 27th October 1923)

204. Additions and alterations to a completed work may be sanctioned subsequently by an authority within the limit of its powers, irrespective of the cost of the original work, but additions and alterations to a work in progress cannot be sanctioned so as to raise the total cost of the work, including the additions and alterations, above the limit of power for such authority.

(F. D. No. 1719/A, dated 20th January 1925)

205. Nothing in this or the previous chapter and nothing in the rules and orders delegating powers of sanctioning expenditure should 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 fixed for each class of officers in the delegation orders. 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 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 though work on other blocks is postponed, each block can be treated as a separate scheme for the purpose of sanction.

206. (1) Contracts for work or supply costing not less than Rs. 100, should be made on a written agreement, duly stamped and registered so that they can be maintained in a court of law in the event of dispute. This rule does not apply to :—

(i) petty forest works costing not more than Rs. 200 in the aggregate, in which payment is made to one person on behalf of a group as a matter of convenience, and

(ii) minor forest produce contracts below Rs. 200 provided that amount of the accepted bid is paid in full by the purchaser on the day of the sale or within a week of it and his signature is taken on the conditions of sale, in which case a simple permit is sufficient.

Note 1.— The following documents relating to forest works or supply are exempted from stamp duty and registration :—

- (i) Agreement for felling, conversion, collection and transport of forest produce.
- (ii) Agreement for the felling, collection, removal and purchase of timber, firewood etc.
- (iii) Agreement for the collection, removal and purchase of minor forest produce.
- (iv) Agreement for cutting, removal and purchase of grass.
- (v) Agreement for the cutting, collection, pressing and storage of grass.
- (vi) Agreement for grazing of cattle.
- (vii) Agreement for the manufacture and purchase of minor forest produce.
- (viii) Agreement for the purchase and resale to the public of firewood.
- (ix) Agreement for the lease of forest land.
- (x) Agreement for construction roads and buildings.
- (xi) Agreement for the supply of clothing articles for forest subordinates.
- (xii) Agreement for leasing private buildings and land for Government offices depots, residences of Government servants and other purposes.

(2) The subject is further dealt with in articles 188 to 194 of Gujarat Forest Manual II. The revision of accepted rates specified in contracts is regulated by S.No. 25(II) of F.P. VII and the acceptance of security for due fulfilment of contract is governed by Article 208, P.W.D. Manual, Volume I.

207. (i) Advances to contractors and workmen should be given only when no other arrangements can be made for carrying out a work. Such advances are regulated by the rules in Appendix VII. Subject to the limits and rules therein, the Conservator may from time to time fix the amount upto which, and the circumstances under which the 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.

(ii) It must be clearly understood that officers who advance Government money otherwise than in accordance with the above rules and orders do so at their own risk; and unless they can furnish perfectly satisfactory reasons for their action they will be held personally responsible.

Note 1.— As far as possible the system of giving advances to Contractors should be done away with. Contractors should preferably be encouraged to work with slightly higher rates of wages and without advance and their bills for work done should be made out and paid by Dy. C. Fs. at the end of each month. (R. D. No. 7286/24, dated 28th April 1927).

Note 2.— (a) Private money should not be used on Government works for making advances to labourers or otherwise (b) To avoid competition for labour between Government Departments, they should be co-operative with one another in securing labour on equal terms (P. W. D. No. P. 145-21/26480 of 24th January 1929).

CHAPTER XXI

ROADS AND BUILDINGS

(i) Roads :

208. In the preparation of designs and estimates for and the construction and repairs to forest roads, bridges, culverts, etc. the instructions contained in the following publications for the Forest Department should be followed :—

- (1) Standard type designs of slab and timber-top drains, culverts and bridges.
- (2) Explanatory notes on the above with examples.
- (3) P.W.D. Technical Paper No. 38-Standard Forest Roads, Cross Sections and Earthwork Tables.

(G. R., R. D., No. 1709 of 8th June 1920, 5145 of 19th August 1922 and 26th February 1929)

209. Range Forest Officers should see that all roads in charge of the Forest Department are kept in proper repair. The following points should be attended to when carrying out repairs :—

- (i) Kilometer posts should be renewed and repainted where necessary;
- (ii) all obstructions should be cleared, including overhead and side cover likely to hinder traffic;
- (iii) the drainage system should be improved and renewed where necessary; to effect this satisfactorily, the roads should be inspected at the beginning of the monsoon, preferably during a heavy downpour;
- (iv) ruts and hollows should be filled in with suitable material;
- (v) bridges and culverts must be examined at the beginning and end of the rains to see if they are safe, and any defects put right. The timber of permanent bridges should be given a coating of coal tar in the hot weather once in two years;
- (vi) where a bridge cannot bear heavy traffic or elephants, the stream bank just below should be cut away, where necessary, to provide an easy crossing;

210. Dragging timber along Forest Department roads is not allowed; infringement of this rule by villagers or contractors should be reported by beat guards to the Range Forest Officer concerned.

211. Range Forest Officers should submit to the Deputy Conservators of Forests an estimate in the standard form in September each year, for annual repairs to forest roads and bridle paths.

(ii) Buildings :

212. The rules in Chapter 9 of F.P.I., which are generally applied to buildings maintained by the Public Works Department, are also applicable *mutatis mutandis* to the buildings maintained departmentally by the Forest Department. Rules for the calculation of rents for residences will be found in Chapter XVII of Bombay Civil Service Rules volume I, while the payment of rents, rates and taxes, municipal and other, is governed by rules 147 to 151 of F.P.IX. The powers of officers to sanction office accommodation are regulated by S. No. 33 of F. P. VII.

213. In the preparation of designs and estimates for the construction of buildings for use of the Forest Department, the instructions contained in the Public Works Department Technical Paper No.37-Standard Type Buildings for the Forest Department, Bombay Presidency" sanctioned in R. D.Nos. 2032/24 of 31st August 1925, 27th October 1928, 17th December 1929 and 15th August 1936 should be followed.

214. Sites for quarters for rangers, foresters, beat guards, naka guards and other forest subordinates should be such that the subordinates with their families can live without inconvenience in the houses constructed for them. For this reason such sites should not be selected in isolated positions in the forest but should be near other Government buildings (Forest or Police, Public Works, Customs, etc.) or near habitations in villages. As far as possible the land selected should be forest area or Government waste which can be obtained without cost. Finally there should be good water supply close at hand. Without these essentials the cost of building will be wasted money as no official will occupy an isolated house in a wild jungle where there is no potable water.

215. The Forest Department is concerned with the management of the following classes of buildings :—

- (a) Buildings constructed and maintained by the Forest Department from forest funds.
- (b) Buildings not constructed by the Forest Department but which are assigned to it and are to be maintained from forest funds.
- (c) Public Works Department buildings maintained through the agency of the Forest Department from Public Works Department funds, in accordance with the principles enunciated in F. D. No. 3528 of 5th December 1924, and Account Code, Volume I, rule 33, 1st Edition (Third Reprint), 1959.

216. Each Conservator of Forests will keep a register of buildings in charge of the department within his Circle. The register will be printed separately for each Circle in P.W.D. Form No. 133 with such modifications as may be necessary. It should be kept corrected from time to time by the Conservator by means of slip issued once at the end of each financial year. The register will be reprinted every 5 years or so, the exact period of interval after which it should be reprinted being left to the discretion of the Chief Conservator.

(R. D. No. 4901/33 of 8th May 1936 and Rule 147 (c) in F. P. IX)

217. The construction of mosques, temples or tombs within the compounds of Government buildings should not be permitted without the sanction of Government. Complete lists of such structures supplemented by block plans and plinth dimensions should be maintained in each Division. The Deputy Conservator of Forests should see that no further erection or extension of such structures takes place. Such structures are not to be maintained from Government funds and they should not be brought on the register of buildings.

(P. W. D. No. 5112/27 of 20th January 1932 and 2955/36 of 26th April 1939)

218. All reasonable precautions should be taken to avoid the risk of fire in Government buildings. Combustible material such as waste paper, etc., and fire-wood which is only likely to be stored in any quantity as attached property should be kept isolated as far as possible.

(P. W. D. No. A-53-a/160 of 1st February 1896)

219. Smoking is strictly forbidden in rooms in which records are kept or in which establishments are at work and any breach of the order should be severely dealt with.

(R. D. No. 109 of 9th January 1903)

220. Buckets with adequate means of water supply should be provided in all Government buildings for dealing with fires. (P.W.D. No. A-1367 of 18th June 1910). Wells situated in compounds of Government offices should be provided with buckets and ropes for the convenience of those who use them (including scheduled and backward classes), the cost being met from the contingent grant of the offices concerned.

(P. W. D. No. 3797/36 of 1st March 1940)

221. Expensive walls round compounds should not be constructed unless absolutely necessary. In most cases a very much cheaper form of fencing than a brick wall is all that is required.

(P. W. D. No. 6446/27 of 18th March 1932)

222. Government offices and buildings and their compounds should be kept clean and tidy so as to present a well ordered appearance at all times and serve as an example to the members of public who visit them.

(P. & S. D. No. 4338/34 of 17th February 1941)

223. The compounds of all subordinates' quarters should be cleared of all rank growth and grass by the officials residing therein at their own expense or by their own labour. Rest house and depot compounds should be cleared at Government expense. For any damage from fires in the compounds, the Range Forest Officer and the local subordinates will be held responsible.

224. Subordinates should reside all the year round in the quarters built for them. They are not permitted to erect thatched huts close to the building or to make any additions or alterations to it for the purpose of a cattle shed, storage of grass and fuel, bathing, etc. Such constructions are not allowed within 50 feet of any Government building under any circumstances. Similarly the use by subordinates of verandahs of Government buildings for the above purposes is prohibited. The occupants will be held responsible for seeing that the buildings and their surroundings are always kept clean.

225. The rules for the occupation of Atithi Grahās, Aram Grahās, including Canal Chowkis, and Store Buildings used as Rest Houses, and Forest Department Rest Houses in the State of Gujarat, those for the occupation of Travellers Bungalows in the State of Gujarat and for the occupation of Atithi Grahās at Ahmedabad and Sardargadh at Mount Abu are contained in Appendices XX to XXI-C to Gujarat P.W.D. Manual. The scale of furniture sanctioned for Forest Department Rest Houses is given in Appendix IX to this volume.

226. Beat Guards will be jointly responsible with peons in charge that —

(i) rest houses are kept clean and as far as possible free from vermin, white ants, wasps, nests etc., and

(ii) the furniture is kept clean and free from dust.

A framed copy of the rules for the occupation of forest rest houses should be hung on the wall together with a list of furniture and crockery with the value noted against each. These rules should be carefully explained to the peon who will be responsible for promptly reporting all breakages.

227. The Deputy Conservator of Forests should make frequent inspections of all buildings in his charge and see that each is maintained in good condition. He will be responsible that all defects, which he cannot remedy expeditiously from ordinary repair grants, are brought to the notice of the Conservator of Forests for his inspection, if necessary, and further action.

228. The Range Forest Officer should submit estimates in the standard form for annual repairs to buildings in his charge to the Deputy Conservator of Forests at the beginning of each year, but when repairs are urgent he may send in supplementary estimates at any time. The following points should be carefully attended to :—

- (i) Leaks in roofs must be immediately made watertight.
- (ii) All posts should be tarred once every five years 2 feet from the ground level.
- (iii) Drains of roof drip should be put in order at the beginning of the rains.
- (iv) Fences should be kept in repair and no cattle allowed into the compound.
- (v) Wells should be baled out at the end of the rains.

229. Sufficient protection should as far as possible be provided to persons working in the forests. The want of proper shelter for the men employed in fever-haunted localities is one of the causes of the loss of such forests, and due provision for such men, besides being a duty on the part of Government, would also, by husbanding the health and strength of their servants, prove in the end a measure of economy. The health of forest officers who are necessarily out in the forests during a large portion of the most unhealthy season of the year should be cared for as far as may be possible. Nothing will tend more to this end than the building of small huts for their accommodation in convenient situations.

(R. D. No. 2021 of 26th April 1872)

230. The concessions of rent free quarters or quarters at reduced rent are admissible to forest subordinates according to Appendix LV to F. P. V.

Note 1.—The concession of rent free quarters to certain forest subordinates does not give claim for rent where no quarters are provided by Government.

Note 2.—House rent allowance at Rs. 10 per month and Rs. 5 per month is sanctioned to foresters and guards respectively who are not provided with Government quarters, under G. R. A. F. and C. D. No. FST-3071/64172-P, dated 7th August 1972.

Note 3.—For grant of house rent allowance to Government servants stationed in certain expensive localities—see App. XV and XVII of B. C. S. R. Vol. II, and G. R. F. D. Nos. CPA-1064/437-CH, dated 4th December 1964, CPA. 1064/437/ACH, dated 24th February 1965 and मक़ण/1066/2360/च, dated 9th October 1967, No. घमम /1266/3175/(67)/च, dated 5th August 1968 PPA/1569/7-P, dated 12th February 1969, HRA-1269/1448/CH, dated 20th December, 1969, 25th March, 1970, VLB/1171/31/CH, dated 2nd January, 1971, VLB/1171/135/CH, dated 17th May 1971. VLB/1171/1163/CH, dated 31st May 1971, VLB. 1171 / 2109-CH, dated 3rd August 1972, and HRA. 1269 / 2547(72)/CH, dated 28th September 1972.

Note 4.—The facility of rent free accommodation to the Government servants in Dang District sanctioned under G. R. P. W. D. No. 9799, dated 1st May, 1928 is continued upto 28th February 1969 under G. R. F. D. No. BCA. 1066/195/CH, dated 23rd March 1966.

Note 5.—The Government servants posted in Dang District who have not been provided with rent free accommodation are given house rent allowance at the rate of 7 per cent of the pay or actual rent paid, whichever is less (G. R., F. D. No. घमम-1065/2125/CH, dated 16th August 1967).

231. No rent should be charged to the Forest Department for office accommodation provided for it in State Government buildings.

(P. W. D. No. 2295/27 of 26th March 1930)

232. As it is desirable that there should be an audit check with regard to the recovery of rents in the case of public buildings constructed and maintained as residences by departments other than Public Works Department, the Conservators should submit to the Accountant General by the 15th May annually a return in P.W.D. Form No. 394 showing details regarding recoveries of rent for the buildings occupied on rent during the preceding financial year.

(F. D. No. 627 of 7th February 1919)

233. The Conservators should prepare in P.W.D. Form No. 27 capital and revenue account of residential buildings, costing more than Rs. 5,000 each, in their respective charges and submit them to the Chief Conservator annually by the 30th May. The Chief Conservator will prepare a consolidated return and submit it to the Accountant General by the 15th June. The detailed instructions given in Appendix X should be followed in preparing the account.

Note.—The preparation of the above return for residential buildings which are allotted as rent-free quarters to forest department staff is discontinued under G. L. A. and F. D. No. F. D.L/-21/65/30487-E, dated 8th June 1955. The return should, therefore, be prepared only for residential buildings other than rent free quarters.

PART III

Forest Accounts

CHAPTER XXII

INTRODUCTION AND GENERAL RULES

234. This part deals with the initial accounts maintained by Deputy Conservators of forests and their subordinates and with the accounts rendered by them to the Accountant General and to the departmental Controlling Officers. Disbursing officers who are required to render their accounts direct to the Accountant General should maintain accounts and render accounts returns in the same form as are prescribed for divisions, so far as they apply to their transactions. The relevant rules in the Account Code issued by the Auditor General and in the Financial Publications of the Government of Bombay (Nos. I, II, and IX) regarding financial transactions and accounts, and the procedure for the payment of moneys into, and the withdrawal and disbursement of moneys from, the public account, apply to the forest Department except where the context indicates otherwise. The instructions in the following chapters are supplementary to the above and include rules which are peculiar to the Forest Department.

235. Forest accounts are broadly of two kinds, *viz.*—

(i) Accounts of timber and other forest produce, stores, tools and plant, dealt with in chapter XXIII and

(ii) Cash accounts dealt with in Chapters XXIV to XXVI.

The responsibility for the control of the former and for revenue collections and their remittance into the treasury rests mainly with departmental officers (*vide* Appendix XI which contains the pronouncements of Government on the subject). In respect of cash transactions Government servants are bound to render satisfactory accounts thereof to the Accountant General.

236. The responsibility for the effective check and control of divisional forest accounts both in respect of revenue and expenditure rests on the Deputy Conservators of Forests.

237. (i) Public money in the custody of the department should be kept in strong treasure chests and secured by two locks of different pattern. The officer in charge of the chest should make such arrangements for the custody of the keys and the proper disbursement of all moneys as he considers fit. The set of duplicate keys of the cash chest should be placed under the seal of the officer in charge, in the custody of the Treasury Officer. A duplicate key register should be maintained and once a year, in April, the duplicate keys should be sent for, examined and returned under a fresh seal, a note being made in the register that they have been found correct. Out of the set of keys which are not deposited in the treasury, the keys of one lock should be kept apart from the keys of other lock, and in different persons custody.

(Rule 9 of F. P. I, 1959 edition)

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

(iii) All Government money can be used only for Government purposes and any breach of this rule renders the offender liable to very severe punishment.

(iv) A Government servant handling Government money should not, except with the special sanction of the head of the office, handle also in his official capacity money which does not belong to Government. Where under any special sanction, a Government servant deals with both Government and non-Government money in his official capacity, the Government money should be kept in a cash box separate from the non-Government money and the transactions relating to the latter should be accounted for in a separate set of books and kept entirely out of Government account.

[Rule 7 (i) (a) and (b) of F. P. I.]

(v) If a Government servant receives in his official capacity moneys which are not Government dues, the deposit of which in the custody of Government is not authorised by Government, he must credit such money into the Public Account by opening a Personal Ledger Account in the Treasury. The Government servant will be personally responsible that the moneys are expended in strict conformity with the rules and regulations governing the fund to which the moneys appertain and that a precise record of all the transactions of the fund is kept in a form complying with the regulations of the fund. (Rule 7(1)(c) and (d) and 7(2) of F. P. I.) This instruction is applicable to the funds of the Forest Subordinates Welfare Fund.

238. (i) Members of the office establishment should not be entrusted with Government money, except as advances by cheque on account of the pay of office establishment 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 except as provided in Note 1 below S. Rule 4 in Art. 393. All subordinates who have the custody of Government moneys or who deal with the collection of forest revenue should be made to furnish security in accordance with rule 178 of F. P. I. and the rules in Chapter XIII of this Volume.

(ii) Heads of offices may allow responsible heads of branches or sections in their offices, who have furnished adequate security, to keep the cash balances standing in their names, the responsibility for the safe custody of the same resting with the officers themselves.

CHAPTER XXIII

ACCOUNTS OF TIMBER AND OTHER FOREST PRODUCE, STORES, TOOLS AND PLANT AND LIVE-STOCK

(i) Exploitation of Forest Produce by Departmental Agency :

239. (i) As soon as trees are marked or girdled for felling they must appear in Form G.F.M. 14, the "Marking Register." Results of subsequent operations such as felling conversion and removal, including those in connection with sleepers must appear in other prescribed registers in Forms G. F. M. 15 to 23. These must be filled up according to the instructions issued by each Conservator for his Circle.

(ii) The "gross yield" of a forest is the total volume (in cubic meter 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 outturn of all fellings by Government agency must appear in Forms G. F. M. 15 to 21.

240. Under the system of Government working, two classes of depots will be established :—

(i) Forest depots.

(ii) Sale depots.

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

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

241. All timber and other forest produce on reaching a forest depot and on its despatch from there will be shown in the Daily Measurement Register (Form G. F. M. 16). From each forest depot a return in Form G. F. M. 19 will be submitted to the Deputy conservator of Forests direct. Frequent comparisons are desirable between the work actually done in the jungles and the entries in the Daily Measurement Register, and between the Daily Measurement Register and the monthly returns.

Note.— Conservators are at liberty to prescribe, in place of Forms G. F. M. 14 to 23 alternative forms where considered suitable.

242. In each sale depot will be kept Depot Register and Lotwari Register (Forms G. F. M. 20 and 21) in which will be entered all stock as it arrives, and Depot Sale and Delivery register (Form G. F. M. 22) showing all stock sold or otherwise disposed of. Separate Registers should be kept for

(a) Timber including drift and waif wood.

(b) Bamboos, fuel and other forest produce.

243. (i) All logs and scantlings on reaching a sale depot 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 and other unutilizable material arising from the conversion of trees into logs or sawn timber and brought on stock may be written off in Forms G. F. M. 20 and 24 by Deputy Conservators of Forests under the general sanction of the Conservator. For powers delegated to officers to write off timber and other stock see S. No. 37-II of F. P. VII.

244. The forms to be maintained for sandalwood and sawmill operations will be prescribed by the Chief Conservator.

245. The outturn of illicit fellings shown in Form G. F. M. 29 (Register of forest produce and other property seized and disposed of) should be shown in Form G. F. M. 20 when the produce lapses to Government. The drift timber operations must directly appear in Form G. F. M. 20.

246. (i) A return in Form G. F. M. 24 will be submitted monthly from each sale depot to the Deputy Conservator of Forests.

(ii) A summary will be prepared by the Deputy Conservator of Forests from the returns submitted in Form G. F. M. 24 from each depot 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 depots will be shown separately from those of sale depots.

(iii) A register will be kept in the Divisional office in Form G. F. M. 25, showing details of timber and other produce credited in the depot return (Form G. F. M. 24) 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.

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

248. A bill book (Form G. F. M. 7) must be used for timber and other produce sold from depots. On each transaction taking place, the bill may be given to the purchaser, while the counterfoil will form the depot 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. All bills should be given serial numbers for the financial year.

249. (i) Timber, etc. used for departmental buildings, bridges, and other works should be accounted for in Forms G. F. M. 14 to 26 as the case may be, and the full value thereof debited to the work concerned. When a Government saw mill provides sawn material for such works the full value of the material including cost of sawing must be credited to the mill, whether the works belong to the same division as the mill or not. To obviate any misuse of such material the following procedure is prescribed :—

(1) In each case the Range Forest Officer should submit to the Deputy Conservator of Forests an estimate of the forest produce required, stating the forest from which he can conveniently bring it.

(2) On receipt of the Deputy Conservator of Forests' sanction the Range Forest Officer should make out a permit, mark the trees himself and have them felled and removed under the supervision of the round officer or any other subordinate specially deputed on the work within the time specified in the permit.

(3) Before removal from forests the Range Forest Officer should revisit the cutting work, see whether the stumps have been properly trimmed, stamp them with the stamp, measure the logs and rafters himself and hand them over to the official in charge of the work, taking receipt for the same.

(4) The official in charge of works should keep a regular account in Form G. F. M. 26 (which will be supplied by the Deputy Conservator of Forests under his seal and signature) of all the material given in his charge.

(ii) **Exploitation of Forest Produce by Purchasers, Right and Privilege Holders etc. and Lease of Forest Lands for Temporary Cultivation etc :**

250. (i) For all timber or other forest produce sold otherwise than from a depot, a permit in Form G. F. M. 8 or 9 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 by each Conservator for his Circle, *vide* Article 105, G.F.M. Volume III. The officer issuing permit may receive either cash or a treasury chalan as proof of payment. Permit forms shall be kept in bound books and bear printed serial numbers. Each permit issued shall be filled in by the officer issuing it in the original as well as in the counterfoils and be provided with a serial number for the forest year. All amounts of produce and of money shall be written in words as well as in figures.

(ii) Form G. F. M. 8 will be printed in duplicate and used for timber; the original copy will be sent to the official who executes it and the counterfoil kept by the issuing officer, a purchase certificate being given to the licensee in form G. F. M. 10.

For forest produce other than timber, Form G. F. M. 9 will be used. This should be printed in triplicate so as to be written with the help of carbon paper, two copies being white and the third green. The first white copy will be retained by the issuing officer, the second white copy will be sent to the executing official, where such is the practice and the third green copy, which is a combined purchase certificate and a pass, will be given to the licensee. Where there is no separate executing official, the second white copy should be given to the licensee who should exchange it, within the time prescribed in it, for the green copy when removing the material.

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

(iv) The books of licences should be periodically examined by the Deputy Conservator of Forests, the returned licences being checked with their counterfoils and with the entries of the amounts realised 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 licences missing or unduly delayed.

251. All free grants of timber or other forest produce will be entered in a register (Form G. F. M. 28) in the divisional forest office. A separate permit book (Form G. F. M. 8 or 9) should be kept for such grants in the range forest office and it will serve the purpose of the register in that office.

252. Whenever practicable, produce removed by right holders or under privileges granted by Government, shall be shown in the register in Form G. F. M. 27.

253. (i) A register (Form G. F. M. 29) of forest produce and other property seized and disposed of otherwise than under section 68 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 the forest subordinates it should not be shown in Form G. F. M. 29 until the Deputy Conservator of Forests 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) the property seized should be at once shown in Form G. F. M. 29 and if as (b) or (c), no entry should be made in Form G. F. M. 29 at all. In (c) the material should be taken direct to forms G. F. M. 20 and 24.

(iii) In cases disposed of under section 68 of the Indian Forest Act, compensation levied should be shown under budget sub-head, (c) Other receipts (v) other items and the value of authorised fees for the forest produce seized and subsequently released should be shown under appropriate sub-heads of (2) Timber etc. removed from forests by consumers or purchasers under 113-Forest.

254. Registers in Form G. F. M. 2 in English and regional languages should be maintained in divisional and range offices respectively, for forest lands given out for temporary cultivation, etc., and agreements should be taken from the lessees in the appropriate forms prescribed in Article 190 of G.F. M. II.

(iii) Stores, Tools and Plant and Livestock :

255. (i) A register of stores tools and plant should be kept in Form No. 8 of F.P. IX (Press No. Gen. 44) in all forest offices including the controlling, divisional, range, round and depot offices. All articles acquired by purchase or otherwise should be entered in the register. Books and stores supplied for consumption (such as stationery) should be excluded.

(ii) Stores, tools, and plant 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) In the "Remarks" column of the register, note should be made of surplus articles, or articles which are no longer required, so that they may be transferred to other offices or departments needing them, or be sold before they depreciate in value.

256. Whenever any new articles are purchased, a certificate to the effect that they have been included in the dead stock register should always be given on the relevant voucher. (See Article 337).

Note 1.—See Chapter XLII of this volume regarding rules for supply of various articles. Rules for the supply of articles including stationery, printing and jail made articles are contained in App. VI, to F. P. IX. Powers of Forest Officers to purchase stores tools and plant are detailed in S. No. 18 of F. P. VII.

Note 2.—The scale of furniture sanctioned for the forest department rest houses is given in App. IX.

257. All officers entrusted with the care, use or consumption of stores are responsible for maintaining them in proper custody and in good order and keeping correct records and preparing correct returns for them. Any loss or damage to stores should forthwith be reported to the authority competent to deal with the matter. When articles are issued a written acknowledgement should be obtained from the person concerned and filed.

Note.—For powers of officers to write off stores, tools and plant, etc., and irrecoverable value of such articles and losses, see S. No. 37 of F. P. VII.

258. The head of each office will be responsible for taking stock annually, by comparing the actual stock with the entries in the deadstock register. In the month of June each year, he will submit a certificate to his immediate superior to the following effect :—

"I certify that I have inspected the register of articles of dead-stock maintained under rule 95 of the Bombay Contingent Expenditure Rules-Financial Publication No. IX, and have found that it has been properly kept

upto date and that the articles mentioned therein are actually held in stock, with the exception of those mentioned below, the explanation of the absence of which is appended, and that no articles have been written off, except under proper sanction, which sanction has been duly recorded on the return under the signature of the head of the office."

Note 1.—Certificates of stock taking are not required from the Conservators. These officers will exercise check over articles of dead-stock in their own charges and will deal finally with the certificates of stock taking submitted to them by subordinate officers.

Note 2.—For submission of annual store account for incorporation in the Accountant General's Appropriation Accounts and Audit Report, See Articles 481.

259. The Conservator will examine the stock books and articles of dead stock when inspecting offices. The Deputy Conservator of Forests, in the course of his tours, will similarly compare the articles in charge of his subordinates with his own register and see that their books and stocks are properly maintained.

260. In those divisions where Government cattle are kept, returns of livestock, together with the 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 R. D. No. 4441, dated 26th June, 1899, *vide* App. XII.

Note.—Power to prescribe forms for the return of live stock and time of submission thereof has been delegated to the Chief Conservator by R. D. No. 5542 of 31st May, 1919.

CHAPTER XXIV

CLASSIFICATION OF FOREST RECEIPTS AND EXPENDITURE

(i) Major, Minor and Detailed Heads and Primary Units :

261. The major and minor heads for Government accounts prescribed by the Comptroller and Auditor General and the sub-heads thereunder laid down by the State Government are set in App. I to Bombay Budget Manual, F. P. X. which is further modified by G. C. F. D. No. Acc/1061/A, of 1st December 1961. The further detailed classification of forest receipts and expenditure sanctioned for the purpose of accounts and budget estimates is shown in Gujarat Forest Manual Form No. 44 and App. XIII to this Volume. The Appendix also contains detailed instructions with examples under each detailed head. The authorised arrangement of heads should not be altered except in consultation with the Accountant General and with the sanction of Government.

Note.—The definitions of major, minor, sub and detailed heads and primary units are given in Chapter II, of F. P. X.

262. Forest revenue is credited to major head "113-Forest". Expenditure falls under two categories "Revenue Expenditure" and "Capital Expenditure" according to the principles defined in Article 272. Revenue expenditure and capital expenditure financed from revenue are charged to the major head "313 Forest" while capital expenditure met from borrowed funds is debited to the major head "513-Capital Outlay on Forests".

263. The major heads are sub-divided into minor heads and sub-heads and primary units as under:—

Major Heads	Minor Heads	Sub-Heads	Primary units
REVENUE			
118-Mines and Minerals.	(b) Other Receipts	Mines and minerals (Forests).	
113-Forests	(a) Sale of Timber	(1) Timber and other produce removed from forests by Government agency.	Timber Firewood and charcoal. Bamboos. Grass and other minor produce.
		(2) Timber etc. removed from forests by consumers or purchasers.	Timber. Firewood and Charcoal, Bamboos. Grazing and fodder grass. Other minor produce.
	(b) Receipts from the management of the Ex-Zamindari Forest Estates.		
	(c) Other Receipts.	(i) Fines and forfeitures	
		(ii) Recoveries of over payments.	
		(iii) Leave salary contributions.	
		(iv) Receipts from the Enforcement of Wild Life (Protection) Act, 1972.	
		(v) Other items.	
Gross Revenue Deduct Refunds. Net Revenue.			
EXPENDITURE			
313-Forest Non-Plan	(a) Direction and Administration.	(1) Chief Conservator of Forests.	(1) <i>Salaries</i> —Pay of Officers, Pay of establishment Interim Relief, Dearness Allowance, Other Allowances
			(2) Wages
			(3) Travel expenses
			(4) Office expenses
			(5) Payments for professional and special services.
			(6) Advertising sales and Publicity expenses.
		(2) Divisional Offices:	(1) <i>Salaries</i> —Pay of Officers Pay of Establishment Interim Relief Dearness Allowance Other Allowances
			(2) Wages.
			(3) Travel expenses
			(4) Office expenses
			(5) Payment for professional and special services
			(6) Rents, rates and taxes
			(7) Publications
			(8) Advertising Sales and Publicity Expenses
			(16) Motor Vehicles
			(19) Materials and Supplies
			(26) Other charges

Major Heads	Minor heads	Sub-Heads	Primary units
EXPENDITURE—(contd.)			
313-Forests Non-Plan —concl'd.	(d) Forest Conservation and Development.	(1) Improvement and Extension of Forests.	(14) Minor works (15) Machinery and equipments (17) Maintenance
	(e) Forest Produce	(1) Preliminary expenditure on exploitation of forest produce. (2) Exploitation of forest produce by Government Agency.	(14) Minor works (14) Minor works
	(h) Communications and Buildings.	(1) Communications (2) Construction of grass godowns. (3) Buildings.	(17) Maintenance (1) Salaries—Pay of Establishment Interim relief, Dearness allowance other allowances (17) Maintenance
Total, 313-Forests Non-Plan			
513-Capital outlay on Forests.	(a) Forste Conservation and Development.	(3) Afforestation on Desert Borders.	(1) Salaries.—Pay of Establishment. Interim Relief, Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (6) Rents, Rates and Taxes (14) Minor works (16) Motor Vehicles (14) Minor works
		(1) Forest Consolidation. (2) Soil and Moisture Conservation an Afforestation on denuded areas.	(1) Salaries.—Pay of Officers, Pay of Establishment Interim Relief Dearness, Allowance Other allowances (14) Minor Works
	(b) Plantations	(1) Plantation on coastal border (1) Road side and Canal Bank Plantation. (2) Plantation of East Growing Species.	(1) Salaries—Pay of Establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor works (26) Other charges (1) Salaries.—Pay of establishment Interim Relief. Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor Works (1) Salaries.—Pay of Officers Pay of Establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor Works (15) Machinery and equipment. (16) Motor Vehicles.
	(c) Communication and Buildings	(1) Development of Communications.	(1) Salaries—Pay of Establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor works (26) Other Charges

Major Heads	Minor Heads	Sub-Heads	Primary units
EXPENDITURE—contd.			
513-Capital outlay on Forests— <i>concl'd.</i>	(c) Communications and Buildings— <i>concl'd.</i>	(3) Construction of grass godowns.	(1) <i>Salaries</i> —Pay of establishment Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor Works (15) Machinery and equipment (26) Other Charges
		(2) Construction of Buildings.	(1) <i>Salaries</i> —Pay of Officers Pay of establishment Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor Works (26) Other Charges
313-Forest Schemes under Five Year Plan	(a) Direction and Administration	(3) Bodi Guards	(1) <i>Salaries</i> —Pay of establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (1) <i>Salaries</i> —Pay of Establishment. Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (17) Maintenance (26) Other charges
		(4) Mobile Squads.	(1) <i>Salaries</i> —Pay of establishment. Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (17) Maintenance (26) Other charges
		(6) Planning and Statistical Cell.	(1) <i>Salaries</i> —Pay of establishment. Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses
	(b) Research	(1) Forest Research	(1) <i>Salaries</i> —Pay of Officers Pay of establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor Works (26) Other charges
	(c) Education and Training.	(1) Training of Forest Staff.	(1) <i>Salaries</i> —Pay of Officers Pay of establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (10) Scholarships and stipends (26) Other charges
	(k) Preservation of wild life.	(1) Nature conservancy including conservation of wild life.	(1) <i>Salaries</i> —Pay of officers Pay of establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor works (16) Motor Vehicles (17) Maintenance (26) Other charges
	(f) Plantation Schemes	(3) Economic Plantations.	(1) <i>Salaries</i> —Pay of establishment Interim Relief Dearness Allowance Other Allowances (3) Travel expenses (4) Office expenses (14) Minor works (26) Other charges

Major Heads	Minor Heads	Sub-Heads	Primary units
313-Forest Schemes under Five year Plan—concl'd.	Farm Forestry	EXPENDITURE—concl'd.	
	(g) Forest Produce	(3) Development of Grass Bids.	(14) Minor works
	(j) Other Expenditure	(1) Forest Publicity	(8) Advertising, Sales and Publicity Expenses
		(2) Development of Victoria Park.	(14) Minor Works
		(3) Establishment of Checking Nakas.	(1) Salaries—Pay of Establishment Interim Relief Dearners Allowance
		(4) Demarcation	(14) Minor works
			(1) Salaries.—Pay of officers Pay of Establishment Interim Relief Dearners Allowance Other allowances
			(3) Travel Expenses
			(4) Office Expenses
			(16) Motor Vehicles

264. The minor heads and sub-heads are further divided into primary units and detailed heads as shown in Form GFM. 44 and Appendix XIII. Under each detailed head concerned expenditure which is subject to the vote of the Legislative Assembly is separated from "Charged" (non-voted) expenditure which includes items mentioned in Appendix 3 to F. P. X. (Bombay Budget Manual.) The expression "Charged" or "voted" is appended to the heads concerned to distinguish the two categories of expenditure.

Note.—The following items of expenditure in Forest Department are "Charged":—

(1) Any sums required to satisfy any judgment decree or award of any court or arbitral tribunal.

(2) In a civil suit instituted against any Government servant in his official capacity the whole or any part of the costs incurred and of any damages and costs ordered to be paid by him as may be decided by the Governor to be defrayed out of the State Revenue.

(ii) Receipt Heads :

265. (i) Heads 113-(a)(2) and (a) (1) under receipts and g (1) and g(2) under (g) Forest Produce correspond to each other. These heads are intended to exhibit, as far as practicable, the income and expenditure on account of timber, fuel, bamboos and other forest produce.

(ii) The charges incurred on account of timber and other produce removed from the forest by the 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 g-(1).

(iii) It should be distinctly understood that heads 113-(a)(1) and 113-(a) (2) under receipts as well as (g) (1) and (g) (2) under Forest Conservation and Development 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 share-holders and of rent of leased forests should be debited to (a) Direction and Administration, (2) Divisional Offices, (6) Rents, Rates and Taxes.

(iv) Head 113-(b) Receipts from the management of Ex-Zamindari Estates is intended to include the duty levied on foreign timber and other forest produce, 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) (2) Divisional offices, (26) other charges.

(v) Head (c)-Other receipts under receipts will include all revenue that cannot be correctly classified under heads (a) and (b).

(vi) Refunds of revenue are taken in reduction of the total revenue receipts and shown by a minus entry against the minor head "Deduct refunds" under "113-Forest".

266. Fines and confiscations under the forest law should on realisation be credited to the relevant head under judicial department, (1) when imposed and realised by judicial officers and (2) when imposed by forest officers and realised by judicial officers (should such cases ever occur); and to "113-Forest-(c) Other Receipts (i) Fines and forfeitures (1) when imposed and realised by forest officers and (2) when imposed by judicial officers and realised by forest officers. All sums 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.

Note.—The following kinds of revenue are treated as directed in the Articles of G. F.M. II and III mentioned against them :—

1. Revenue from quarries in charge of the forest department, and in other cases.	G.F.M. II	248
2. Revenue from pastures in charge of Revenue and Forest Departments ..	G.F.M. II	262
	and	263
3. Sale proceeds of trees on Government waste and occupied lands ..	G.F.M. III	19
4. Revenue from sandalwood trees belonging to other departments. ..	do.	20
5. Revenue from lopping and fellings of roadside trees ..	do.	26
6. Revenue form trees, etc. in compounds of Government buildings ..	do.	29
7. Revenue form timber in compounds in Military cantonments. ..	do.	30
8. Grazing fees collected by Revenue and Forest Departments ..	do.	70
	(Rule XI)	

(iii) **Expenditure Heads :**

267. The heads subordinate to (a) Direction and Administration, (1) Chief Conservator and (2) Divisional Offices are identical. The former head includes the pay, allowances and office expenses etc. of the Chief Conservator of Forests and his establishment. The cost of all other officers and establishment excluding that charged to specific works under (d) Forest Conservation and Development, (g) Forest Produce etc. and 513-Capital outlay on Forests, is debited to the appropriate sub-heads under (2) Divisional Offices.

268. (i) Heads g (1) and g (2) have been explained in Article 265. The other sub-heads under expenditure have no corresponding heads under receipts.

(ii) The heads "(d) Forest Conservation and Development" and "(h) Communications and Buildings" correspond to the heads of the same name under "513 Capital Outlay on Forest" Heads' "8(II) (5)-Payment for professional and special Services", (19) Materials and Supplies "(26) "Other Charges" are explained in detail in Appendix XIII while "(25) Suspense" is a head under which advances made to contractors, suppliers and labourers and recoveries thereof are adjusted.

269. Deleted.

270. Deleted.

271. The cost of land acquired for the Forest Department is debited to the work or scheme for which it is taken up (see examples under "(h) communications and buildings" and "(d) Forest Conservation and Development-(14) "Minor Works" in Appendix XIII.) But expenditure incurred on purchase of defaulters' lands for nominal bids, for recovery of forest dues under Article 194(1) of Gujarat Forest Manual II, is debited to the relevant heads of the Revenue Department. Such lands will remain in charge of the Revenue Department which will dispose of them as Government unoccupied lands and the sale proceeds will be debited to the corresponding revenue head of the Revenue Department. (Articles 38 and 62 of A. C. I. and F. D. No. 5284 / 33 of 26th May 1942).

(iv) Definitions of Revenue Expenditure and Capital Expenditure :

272. (i) Expenditure is either "Revenue" or "Capital"

(ii) The basis of the distinction is that expenditure which 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 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 new undertaking by the consideration that all initial outlay on first construction and equipment and all outlay on maintenance thereof until the undertaking reaches a productive stage are a "Capital" charge, and in the case of an existing undertaking by the consideration that expenditure which improves the earning capacity of the undertaking, equivalent in the case of a forest to the yield capacity, is a "capital" charge and that which merely maintains the earning capacity at its previous level is a "revenue" charge.

273. 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 organised working, *e. g.*—

(1) Purchase of land for plantations and forest purposes and cash compensation for extinction of forest rights ;

(2) Expenditure on forest settlement 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 appertenances 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 I. F. A. on forest and lands which are not the property of Government.

(ii) Outlay on maintenance of forests other than those referred to in Article 274 (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.

274. "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 forest (after they have commenced to yield revenue) upto 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 crop 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.*, thinnings, improvement fellings, cleanings, creeper-cutting etc.

(b) The cost of all measures for inducing and aiding natural reproduction, *e. g.*, cleaning undergrowth, collecting and burning the debris 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 Article 273 (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 272(ii).

(v) Transactions with other departments and Governments :

275. Adjustments with other departments and Governments in respect of supplies made or services rendered by or to the Forest Department should be regulated by the directions contained in Chapter 4 of Account Code, Volume I. See also rule 44, Bombay Contingent Expenditure Rules, and appendix V thereto. The undertakings of the Forest Department treated as commercial under the above rules are the departmental saw-mills.

*Note*¹.— The cost of stationery supplied by the Stationery Department and of printing work done at the Presses of the Gujarat Government for the Forest Department will not be charged to that Department (F. D. No. 1986/28 of 22nd February 1929).

*Note*².— See Articles 232, 245 and 246 of G.F.M. II and Appendix IV to G. F. M. III regarding further orders on inter departmental adjustments of the value of timber and other forest produce including minerals.

276. Recoveries or payments made in cash should be treated like other revenue receipts or service payments, as the case may be. But when a transaction has to be adjusted by book transfer, the transfer should be effected by debiting or crediting the amount involved to the heads named in the next article in the case of transaction mentioned therein and to "Inter-departmental Transfers" in other cases, the entry in the accounts being supported by full particulars of the transaction and, where necessary, by the bill or invoice duly accepted by the department debited or by the bill or invoice of the supplying department accepted by the forest officer (*vide* Article 301).

277. Transactions of the Central Government or of Railways or of other State Government originating in a State forest division, in so far as such transactions are adjustable by book transfers, should be entered in the accounts as debits or credits to the head "Adjusting account between Central and State Governments", "Adjusting account with Railways" or "Inter-State suspense account", as the case may be. The necessary adjustment will be made by the Accountant General against the balances of the Government concerned or the Railway Fund, as the case may be.

Note.— Examples of the Central Government transactions are :—

(a) Book adjustments with departments and officers under the Central Government.

(b) Deductions made from pay and other bills and creditable to central revenues or to heads controlled by the Central Government, *vide* Article 239.

(vi) Inter Divisional Transfers :

278. (a) 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. The "Division" has been adopted as the forest unit to ascertain the results of the working of the department and adjustments must be made between the different divisions when revenue is collected or expenditure incurred in one division on account of another.

Note.— In the case of advance of pay, travelling allowance etc., made to Government servants on transfer from one Division to another, instructions in Article 278(a) should not apply. These advances should be directly debited under head "Pay of Officers" "Pay of Establishment" "Travel Expenses" etc. instead of raising debit against other Division through I. D. T.. The disbursing officer should however, give full particulars about the advance paid to the Government servant on transfer *viz.*, amount paid, Vr. No. and month of account, etc., in the Last Pay Certificate to be sent to the Division where the Government servant is transferred.

In the schedules of Advance recoveries sent to the A. G. with monthly cash account the details such as Vr. No. and month of account and the Division in which the advance was originally paid should be shown to facilitate the posting of recoveries in the A. G.'s office.

(b) The adjustments referred to in clause (a) should be made monthly under the head "Inter-Divisional transfers".

(R. D. No. 11240 of 20th November, 1909, F. D. No. 5353-A, of 15th August 1927 and G. R., R. & A. D., No. FST 1763/4083-P, dated 5th July 1964,)

(vii) **Charges for establishment, tool and plant etc :**

279. Charges on account of general services like establishment, live-stock, Stores and Tools and Plant should be classified under appropriate sub-heads under the minor head "Direction and Administration" or "Forest Conservation and Development" as the case may be, and save as provided below, no attempts should be made ordinarily to include in the cost of an individual work any portion of expenditure on account of those services. The cost of materials purchased for a specific work should, however, be debited to the accounts of that work.

280. Pay and allowances of such temporary establishment as is employed upon the actual execution, as distinct from the general supervision, of a specific work or upon the subordinate supervision of departmental labour, stores and machinery in connection with such a work should be debited to the appropriate sub-head under "(d) Forest Conservation and Development" "(h) Communications and Buildings," etc. and not under (a) (2) Divisional offices.

281. Where such expendible stores, as building materials, small stores, house fittings, etc. taken to the general sub-head "313-Forest (d) Forest Conservation and Development (1) Improvement and Extension of Forest—(15) Machinery and Equipment" are utilised subsequently on any specific work, the value thereof should be transferred to the accounts of the work concerned by write-back to the sub-head to which the stores were debited originally. Similarly the cost of carriage of these stores to the site of a work and carriage charges in connection with the movement from place to place of other materials and Tools and Plant issued to or provided specifically for a work may be debited to the accounts of that work.

(viii) **Forest Remittances :**

282. All sums paid into the treasury by a departmental officer or on his account should be debited to "Forest Remittances" irrespective of whether a remittance is made in cash or by a cheque. Similarly, the value of all cheques drawn should be credited to "Forest Remittances" irrespective of whether or not they are cashed at once.

(ix) **Forest Advances :**

283. *Advances to Disburers:*—When a subordinate officer who is not authorised to draw cheques against the drawing account of the Deputy Conservator of Forests is given a cash advance of suitable amount to enable him to make the disbursements, entrusted to his charge (see Article 399 and Supplementary rule 7 in Article 400 of this Volume), the amount of the advance should be debited in the accounts of the officer making the advance to the minor head "Forest Advances" under the major head "Advances not bearing interest—Advances Repayable", as an advance to the disburser concerned. When an account of the advance is rendered by the disburser, the amount of the expenditure incurred should be credited to "Forest Advances" by a *per contra* debit to the appropriate sub-head of accounts classification.

284. *Advance to contractors etc:*—Advances to contractors, suppliers and labourers made by Deputy Conservators of Forests in connection with the execution of works (*vide* Article 207) should be debited in the cash-book to the head "313-Forest, Development of Grass Birs-(25) Suspense-Work Advances while such advances made by Range Forest Officers (out of funds supplied to them as "Forest

Advances" under the preceding article) should, be on receipt of the monthly range accounts be adjusted in the divisional cash book by credit to "Forest Advances" and debit to "Work Advances" lump entries being made in the name of each Range Forest Officer. All work advances will be supported by the payees receipts on voucher form For. 182, a consolidated voucher in support of lump entries being required in addition from each Range Forest Officer for all work advances made by him during the month.

(R. D. No. 1633/24 of 3th March 1932)

285. When an advance is recovered (wholy or partially) from a contractor, etc., either by work done or in cash, the amount recovered will be credited in the cash book under "work advances." 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 323) 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.

286. Work advances which prove irrecoverable and are written off under the orders of competent authority (*vide* S. No. 35-IV of the Manual of Financial Powers) are credited in the cash book to "Work Advances" and debitted to the work for which the advance was originally granted, under the appropriate head of expenditure. All orders sanctioning a write-off irrespective of the amount, should be communicated to the Accountant General.

287. Debits and credits on account of work advances should appear in the classified abstract of revenue and expenditure in (Form G. F. M. 40) under the sub-Head "(25) Suspense," "Work advances" as a net transaction by showing the total amount advanced and deducting therefrom recoveries effected, if any, during the month. This figure need not appear again in the cash account (Form G. F. M. 31) as a separate item, as the total of the classified abstract shown against "313-Forest" in the cash account includes these transactions. If the recoveries exceed payments in any month the net excess will appear as a minus entry in the classified abstract.

(Accountant General's No. D. A. VIII-F-3/5637 of 8th February 1928)

(x) Cash Recoveries taken in Reduction of Expenditure :

288. Recoveries of overpayments should be dealt with as follows :—

(a) *If made before the close of the year in the accounts of which the payment was included.* —(1) When the recovery is in adjustment of an over charge on account of pay or travelling allowance and is made by deduction from a bill debitable to the same detailed head, the net amount only should be debited to that head.

If the recovery is in compliance with a retrenchment order from the Accountant General, the number and date thereof should be quoted against the deduction in the bill and the amount deducted should also be noted in the remarks column of the classified abstract against the head concerned.

(2) In all other cases, the amount recovered should be entered initially in the cash book as an item of receipt under "Recoveries taken in reduction of expenditure" and retained as part of the cash balance but in the accounts rendered to the Accountant General, the amount should appear as minus entry in red ink in the classified abstract of expenditure under the sub-head to which it was debited originally, the net total of the abstract being shown on the creditor side of the monthly cash account.

(b) *If made after the close of the year in the accounts of which the payment was included.* — The amount should be credited in the accounts as

miscellaneous revenue under "113-Forest, (c) Other Receipts (ii) Recoveries of Overpayments." and remitted to the treasury as usual.

[G. C., F. D. No. ACC/1465/5589/4954-K, dated 18th March 1965 and A.G. Rajkot's No. DA 13/70-F/18/ (33)/67-68/Vol. I/261 of 17th April 1967]

(xi) Other Recoveries :

289. Other recoveries from pay bills etc., should be recorded as pertaining to "Provident Funds", "Income-Tax" etc., as the case may be, but such recoveries as are creditable to Central Government (e.g. deduction on account of Income-tax, Postal Life Insurance Fund etc.) should be classified under the head " Adjusting account between Central and State Governments" (See Article 277). In the same way, any recoveries creditable to another State Government should be taken to the head "Inter-State Suspense Account".

Note.—Regarding recoveries from pay bills see Rules 87, 88, 89 and 90 of Bombay Financial Rules, 1959 and also rule 224 of Bombay Treasury Rules, 1960 and the notes thereunder. When recoveries are made on account of fines or the over charges mentioned in Article 288 (a) (1) the net amount of the bill is charged to the head concerned. In all other cases the gross amount of the bill will be charged to the head concerned and the deductions credited to the appropriate heads. The following are some of the deductions of this nature with which the Forest Department has to deal :—

Nature of Deduction	Head of Account.
1. Income Tax	Income Tax
2. Subscription to the Postal Life Insurance Fund.	Postal Life Insurance Fund.
3. Subscription to the Baroda Life Insurance Fund.	Baroda Life Insurance Fund
4. Subscription to the General Provident Fund and recoveries of advances therefrom.	(1) S. unfunded Debt-A. I. S. P. P. (2) State Provident Funds General Provident Fund—Rupee Branch. (i) Other than Class IV. (ii) Class IV.
5. Recoveries of advances (not bearing interest): Advances of pay, advances for the purchase of foodgrains, Festival advances, etc.	Recoveries will be shown under the heads concerned.
6. Recoveries of advances (bearing interest) made under provision of rules 80 to 123 of Gujarat Financial Rules.	Advances bearing interest—Loans to Government Servants. (a) House Building Advances (b) Advances for Motor cars Gazetted Officers Non-Gazetted Officers. (c) Advances for purchase other of conveyance.—Gazetted Officers. Non-Gazetted Officers (d) Passage advances. (e) Other advances.
7. Recoveries of rents for public works Department Buildings.	The relevant Head of Public Works Department.

In the monthly cash accounts, the total of recoveries under items (1) to (3) above should be shown against the head "Adjusting account between Central and State Government" details being given in a Schedule in Form G F M 41 vide Article 426. The remaining items belong to State Accounts.

(xii) Forest Deposits :

290. Earnest money deposits tendered by contractors or purchasers of forest produce should be paid by them direct into a treasury or sub-treasury where they will be treated as "Revenue Deposits" and not as "Forest Remittances" No previous authority of a Forest Officer to receive this money is necessary, but the depositor must state the designation of the forest officer in whose favour he makes the deposit. Such deposits should not appear in the accounts of the officers of the Forest Department. Similarly, earnest money deposits which are received initially

by a forest officer but remitted subsequently to the treasury as such should also be dealt with in the treasury accounts as "Revenue Deposits".

Note.— Earnest money deposits are not security deposits within the meaning of the Postal Saving Bank or Cash Certificate rules and should not be deposited in the Savings Bank or invested in cash certificates.

(R. D. No. 5019/33 of 13th March 1938).

291. Refunds of earnest money deposited by contractors etc., will be made by the treasury under the authority of an order endorsed upon the original treasury receipt by the forest officer in whose favour the deposit was made. No part payment of earnest money can ever be made. If, however, the forest officer desires that the deposit, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the treasury officer will make the necessary transfer on the authority of this voucher and supply the forest officer with a certificate of credit, and not receipt in the form of a chalan, to distinguish such transfer credits from credits in respect of which cash is paid into the treasury.

Note 1.—Form No. Spl. For. 8 may conveniently be used for intimation to the treasury officer to refund or transfer earnest money deposits.

Note 2.—Range Forest Officers in charge of territorial Ranges are delegated with the power to accept the deposits in their favour upto Rs. 100 in their own capacity in each case instead of in favour of the Deputy Conservator of Forests and also to refund it as per the provisions contained in Note 1 below Rule 514 read with rule 566 of the Bombay Treasury Rules.

(G. R., A. F. and C. D. No. IFA-1371-UOR-586-P, dated 13th June 1971).

292. 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 as "Forest Deposits" under the major head "Departmental and Judicial Deposits - Civil Deposits" which are regulated by the same rules as are applicable to "Revenue Deposits." *vide* Article 363 *et seq.* Chalans accompanying the remittances should clearly show the purpose as forest remittance on account of security deposit for forest contracts to enable the treasury officer to distinguish them from earnest money deposits creditable to "Revenue Deposits."

293. No sums are to be credited to "Deposits" which can be carried to any other head of account; for example revenue on account of timber or other forest produce paid in advance should at once be finally carried to the proper sub-head under "113-Forest" and not placed in deposit.

Note.— Government promissory notes or other security deposits (not being cash) received from contractors are not revenue and must on no account be credited as revenue or treated as cash deposits. These will be dealt with in accordance with rules in Chapter IX and appendix IV of Government Securities Manual, 1939 and rule 178, Gujarat Financial Rules, 1971. Government Promissory notes accepted as security deposits should be endorsed, where necessary and sent to the Reserve Bank of India, Bombay for safe custody in accordance with the instruction in paragraphs 100 to 108 of the Government Securities Manual, IIIrd Edition. Post Office cash certificates deposited as security should be formally transferred to the Government Officer with the sanction of the Head Post Master concerned and forwarded to the nearest treasury for safe custody. (*vide* rules in Appendix IV, page 175 Securities Manual and para 8 *ibid*)

294. Any sums received by the Forest Department on account of "Land Revenue" or any other State heads of revenue should be remitted direct to the treasury for credit to the head concerned. But where this is not possible (*e.g.* share creditable to 'Land Revenue' in the sale proceeds of a minor forest produce farm given out jointly for revenue and forest lands, sale-proceeds of trees exploited by the Forest Department from non-forest lands which are to be paid to the department concerned after deducting exploitation and supervision charges, etc.) the receipts should be credited to "Forest Deposits" in the forest accounts in the first instance and the amounts creditable to other heads should, when determined, be remitted to the treasury 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.

(xiii) Other Miscellaneous Transactions :

295. Other miscellaneous transactions should be classified as follows :—

(i) Interest on arrears of revenue due from purchasers of forest produce or work advances to contractors, etc. and on advances to Government servants should be credited to "049-Interest Receipts."

(ii) Contributions for leave and pension of officers lent to foreign service if recovered at a combined rate should be credited to "066-Contribution and recoveries towards pensions and other retirement benefits"; if levied separately, the recoveries representing leave contribution should be credited to "113-forest (c) Other Receipts-(iii) leave salary contributions" and the pension contribution to "066 Contributions and recoveries towards pensions and other retirement benefits".

(iii) Any special and non-recurring receipts (such as from sale of land and other Government assets or any extra-ordinary windfalls) unconnected with expenditure previously debited to a capital head should be credited to "113 Forest (c) Other Receipts-(v) other items" if they amount to Rs. 10,000 and over. The corresponding expenditure head "313-Forest-Divisional Offices-(26) Other Charges" is intended for record of heavy extraordinary non recurring expenditure such as would arise from severe damage by flood or earthquake.

(F. D. No. 2664 of 7th July, 1972)

(iv) Irrecoverable temporary loans and advances written off, and rewards for the destruction of wild animals (if paid through the Forest Department), should be debited to "880, Miscellaneous Government Account". In the former case there will be a *per contra* credit to the loan and advance head concerned.

CHAPTER XXV

CASH ACCOUNTS TO BE KEPT IN FOREST OFFICES

(i) Cash Book :

(a) General :

296. Every officer who is authorised to receive or disburse Government money should keep an account in cash book (Form G.F.M. 30) in which he should enter not only all money transactions as they occur but also book transfers permissible under Article 301. No irregular or separate accounts are permitted.

297. Only transactions connected with public service and no other should be shown in the cash book. Sufficient details should be given in the column "Particulars" to admit of the main points of each transaction being ascertained readily without reference to the detailed vouchers. All items of revenue must be detailed fully; the forest from which revenue is received, the person who pays it, and the articles and quantities removed should be stated in that column wherever the information is available. The classification of receipts and charges should be given in the column "Head of Service" in accordance with the prescribed accounts classification (See Chapter XXIV).

298. The term "Cash" includes legal tender coin, notes, cheques and drafts payable on demand. A small number of ten paise revenue stamps may be treated as part of the cash balance.

Note 1.— Government securities, deposit receipts of banks, debentures and bonds, accepted as security deposit, do not fall under this term, *vide* Note to Article 293.

Note 2.— 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 self or order under the next article may be considered as cash while they are in transit to the treasury for realisation.

299. When a cheque is drawn in favour of self or order to replenish the cash chest the amount of it should be entered at once as a receipt. This entry must not be delayed until the money has been received after the cheque has been cashed at the treasury.

300. A cheque drawn in order to be paid away should be entered simultaneously on both sides of the cash book, once as a receipt of money from the treasury and again as a payment to the payee concerned, the number and distinguishing letter of the cheque being specified in both the entries.

301. Similarly, all book transfers, *i.e.*, transactions in which no actual payment of receipt or cash is involved, should be entered simultaneously on both sides of cash book, the credit or debit to book transfer heads (*vide* Articles 276 and 277) appearing on one side and an equivalent debit to an expenditure head or credit to a revenue head, on the other.

Note 1.—When the Forest Department supplies forest produce or renders service to another department of Government, the value of which is to be recovered, an invoice in duplicate in Form Gen-109 will be sent to the officer concerned. He will countersign and return the original copy specifying thereon (a) the major, minor and sub-head and primary and secondary unit to which the charge is debitable, (b) the month and year to which the charge relates, (c) the designation of the Account Officer by whom the charge is adjustable, and (d) the name of the State to which it is debitable. This will then be used as a voucher in support of the book transfer debit entry in the forest cash book, and a corresponding credit to forest revenue under the appropriate detailed head under "113-Forest" will be shown on the Dr. Side, the date of acceptance of the bill being quoted in the entries.

Note 2.— A similar procedure will be followed in the case of payments for supplies received from or services rendered by other departments. Original copies of bills or price invoices received from a supplying department will be returned duly countersigned and with the complete account classification etc., of the charge in the forest account shown thereon. On receipt of intimation from the Accountant General, the duplicate copies will be adjusted in the cash book by debit to the proper detailed head under "313-Forest" and corresponding book transfer credit to the department concerned, the departmental number and date of the bill being quoted in the entries.

Note 3.—With a view to speed up the settlement of transactions involving inter-departmental adjustments the supplying officer should include in the monthly accounts sent to the Accountant General, all items including those for which acceptance by the departments or officers to whom supplies are made or services rendered are not received in time. The Accountant General will adjust all the transactions, adjustments relating to those items for which accepted invoices are not sent with the monthly accounts being treated as provisionally adjusted, subject to re-adjustment later, if found necessary. In order to facilitate the adjustments the departments or an Officer requisitioning for supplies or services should give complete classification of the charges on their requisitions. The Supplying officers should show in their accounts full particulars of the departments or officers supplied and of the head of account to which the charges are to be debited. [F. D. No. 2503/33 of 1st May, 1942].

Note 4.— The adjustment mentioned in note (3) should be made in the case of transactions originating in a forest division such as those mentioned in note (1). In other cases no such adjustment should be made except on receipt of an intimation from the Accountant General.

(Accountant General's G. L. 7 of 16th March 1937)

302. Pay and allowances of Forest Officers and their establishments which are paid by cheques or out of cash obtained from the treasury should be entered in the cash book under the head (1) Chief Conservator of Forests " or (2)—Divisional Offices" without the further details, the entries being supported by bills as vouchers.

303. (i) The divisional cash book should contain :—

(a) a detailed record of the daily transactions of the Deputy Conservator of Forests, to be written up daily; transactions for which subsidiary registers are maintained (*e.g.*, registers of contingent charges, deposits received and

repaid) should be entered in brief and in daily totals only under each head, where possible and the details from such registers should not be repeated in the cash book;

(b) the revenue realised under "113-Forest" and expenditure incurred under "313-Forest" by Sub-Divisional Forest Officers and other subordinate disbursing officers in totals only, the original accounts of these officers containing details of the totals being filed in the divisional office; other items from these accounts which will pass through the subsidiary registers of the divisional office (e.g., remittances) should also be entered in totals under each head in the cash book; the remaining items from these accounts should be entered in detail in the divisional cash book; and

(c) credits in detail of recoveries taken in reduction of expenditure and other adjustments as explained in this and the preceding chapters.

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

(b) *Cancelled, Lost or Lapsed Cheques :*

304. If a cheque which has been drawn and entered in the cash book has to be cancelled subsequently, the amount of it should be accounted for on the creditor side as a "cancelled cheque" the cancelled cheque being treated as a voucher. Simultaneously, an entry should be made on the debtor side, as indicated below :—

(a) *If the cancelled cheque is replaced immediately by a fresh cheque.*—The fresh cheque should be shown as a "Forest Remittance", the number and the date of the cheque in lieu of which it is drawn being quoted in the entry.

(b) *If the cancelled cheque is not replaced immediately.*—If the expenditure in payment of which it was drawn has already been charged in the cash book to the appropriate head and if the cancellation of the cheque is intended to be a reversal of the payment it should be written back by making an entry of the cancelled cheque on the debtor side as for a cash recovery of over payment (Article 287).

When a cheque is cancelled, the fact of its cancellation should be recorded on the counterfoil, and if a fresh cheque is issued in lieu thereof the No. and date thereof should also be recorded on the counterfoil of the cancelled cheque. Similarly the number and date of the old cheque should be recorded on the counterfoil of the new cheque if issued in lieu thereof.

305. (i) When a cheque is reported to have been lost before being cashed, the fact should be reported at once to the Treasury 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 Deputy Conservator of forest..... 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

Signature of 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.

306. A lapsed or time-expired cheque, if renewed, should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the cash book in the manner indicated in clause (a) of Article 304.

(c) *Closing and Balancing :*

307. The cash book should be closed and balanced monthly. The account balance at the close of the month should be checked with the actual cash balance on hand verified by actual count. If any excess or deficiency is found, it should be entered at once as such in the cash book on the debtor or creditor side, as the case may be, and a report made to the Accountant General.

Note 1. — The duty of verifying and certifying the monthly divisional cash balance must ordinarily be performed by the Deputy Conservator of Forests in person and the following certificate given in the monthly cash account Form G. F. M. 31 (Press No. For. 303) submitted to the Accountant General.

“Certified that the balance in my hand on.....amounted by actual count to Rs as shown in this form and that I am personally responsible that the said balance was actually in my custody.”

But if the Deputy Conservator of Forests is on tour on the 1st of the month, he should verify by actual count the part of the balance which is with him on tour and obtain from his head clerk a certificate in the following form in respect of the other part of the balance at headquarters :—

“I certify that the cash balance in my hands on.....amounted by actual count to Rsand that I am personally responsible that the said balance was actually in my custody.”

In such cases the certificates to be submitted by the Divisional Officer to the Accountant General should be as follows:—

“I certify that the cash balance in my hands on.....as shown in the cash account amounted to Rsof which Rsare in my personal custody and Rsare in the custody of the head clerk at headquarters. The amounts have been verified by actual count, the former by me and the latter by the head clerk as certified by him.”

Note 2. — When a Deputy Conservator of Forests or Range Forest Officer or other Disbursing Officer removes cash from his chest and takes it with him on tour for disbursement, the fact should be noted in red ink in the cash book in the column “Particulars” on the Cr. side but the amount should not be entered in the column “Disbursements” as an actual payment, as it will still form a portion of his cash balance. Any subsequent increases or decreases in the amount should be noted similarly, the increase on the Cr. side and the decreases on the Dr. side. On the Officer’s return to headquarters, the amount actually disbursed should be debited to the head concerned, the amount unpaid being returned into the cash balance (R. D. No. 9-AD. of 19th May 1943).

Note 3. — Forest Officers should not keep large cash balances. Money not required for immediate disbursement should never be drawn from the treasury. Payments should as far as possible be made by cheques, and withdrawals from the treasury should be limited to the amounts required during the month for disbursement of pay etc., of establishment, wages of workers and contingent expenditure, which should all be estimated accurately in advance, so as to leave a very small cash balance (not exceeding Rs. 100 as a rule) on the day on which the monthly account is closed. The limits of the closing monthly cash balances for the several forest offices will be as laid down by the Chief Conservator in consideration of the above principles. When the cash balance exceeds the prescribed limits reasons should be recorded in the monthly cash account.

308. Deputy Conservators of Forests and others who render accounts to the Accountant General (Chapter XXVII) should close their books on the last

working day of each month, but subordinate officers should do so on the 20th (except in March, the cash book for which will be closed on the 31st) or such other date as may be necessary in order to ensure that their accounts reach the officers in whose accounts they are to be included by the last day of the month. For the month of March, the Deputy Conservator of Forests should keep open his accounts until the receipt of accounts of all the subordinate officers (*see* Article 421).

(ii) **Registers of Revenue Demands and Outstandings :**

309. It is the duty of all forest officers responsible for the collection of revenue and of controlling officers to see that all sums due to Government are regularly received and checked against demands and that they are paid into the treasury. See rules 28 to 30 of Gujarat Financial Rules, 1971, in this connection. To facilitate the performance of this duty, a register of revenue demands should be maintained in divisional offices in Form G. F. M. 34 (Press No. For. 361). As soon as a sale of coupes, kurans, farms or forest produce, whether held by the Deputy Conservator of Forests, or by his subordinates, is sanctioned or an order is issued which involves the recovery of revenue (*e.g.*, fines inflicted on contractors, royalty on trees in Government waste lands and reserved trees in Malki lands, ground rent, etc.) or any item of revenue becomes due, the required entry should be made in columns 1 to 7 of the register and the amounts subsequently accounted for in columns 8 to 11.

(R. D. Nos. 9458/24 of 14th November, 1928 and 6th August 1935)

310. The exceptions to the above rule are :—

(a) The amounts recoverable in forest offence cases the credit of which should be watched with the help of the offence register (Press No. For. 11) and the offence cases;

(b) The rents of forest lands given out on temporary leases (*see* Article 254), the annual recovery of which is watched in detail with the help of the register of leases (Form G. F. M. 2) but which should be entered in totals only for each range or round in the divisional register of revenue demands; and

(c) The fees of licences under the Wild Animals (Protection) Act, 1972 (No. 52 of 1972), issued by the Chief Wild Life Warden (*viz.* the Conservator of Forests, Wild Life) and other officers authorised under that Act, who recover the fees before granting the licences and maintain registers of such licences.

311. All items of revenue, which are not fully realised during the month in which the demand occurs, should be transferred from the register of revenue demands to the divisional register of revenue outstandings (Form G.F.M. 35) and their recovery watched thereafter with the help of the latter register. This register should be kept for the financial year, the entries being arranged according to account heads with a separate serial number for each detailed head and with sufficient space under each head for entries during the year. At the beginning of each year all the outstanding items of previous years should be carried forward to the new register.

312. Forest officers receiving money on behalf of Government must give the payer a receipt. If the money is received in payment of a bill previously issued, the receipt should be endorsed on the back of the bill itself (*vide* Article 248). In all other cases receipts should be given in Form For. 81 or Gen. 113 and should bear serial numbers for the financial year. The officer signing the receipt should satisfy himself at the time that the amount has been credited in the cash book. The receipt books should be kept in the safe custody of the officer who issues them.

313. (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.

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

314. All revenue received should be paid into the treasury with as little delay as possible. Departmental receipts should not, as a rule, be used for meeting expenditure, but if funds be wanted for immediate local expenditure, sums locally received may be expended. In all such cases the gross amount of revenue received must be promptly remitted to the treasury, in cash, or partly in cash and partly by cheque, or wholly by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note (*see* Article 318).

Note — For supplementary rules framed by Government to regulate the collection of revenue and its remittance to the treasury see Article 393 and for powers of Conservators in this behalf see Article 192. Rules for the collection of forest revenue by village officers and for the payment of remuneration to them are given in Appendix XIV.

315. All forest revenue not paid to Government when due according to the conditions stipulated in sale notices, contract agreements, etc., will be subject to the levy of interest at the rate laid down in the conditions under the orders of Government. The latest orders on the subject are contained in R. D. No. 1957/24 of 21st January 1943 which prescribed a rate of $6\frac{1}{4}$ per cent. compound interest subject to revision after 3 years. The Conservators have been given power to raise the rate to $9\text{-}3/8$ per cent., when they consider it necessary to do so. The interest will be calculated according to the method laid down for interest on work advances outstanding against forest contractors, *vide* Appendix VII. A clause binding purchasers to pay interest as above should be inserted in their agreements.

(R. D. Nos. 1957/24 of 4th May 1925, 31st July 1925 and 13th February 1926)

316. Revenue outstandings which prove irrecoverable may be written off under the orders of competent authority (for powers *see* S. No. 52 of F. P. VII). When the sanction is received the amount should be entered in the register of outstanding in red ink in the column allotted to recoveries of the month, the sanction being quoted in support of the entry.

Note.— Amounts entered in the registers of revenue demands and outstandings, which require to be increased or reduced as a result of subsequent revision of orders (*e.g.*, reduction or enhancement of fines inflicted on contractors for breach of contract terms), may be corrected, the revised order being quoted in support of the correction. The reductions in such cases do not amount to "irrecoverable revenue" and do not come under the article.

317. At the periodic inspections of divisional offices by Conservators, the registers of revenue demands and outstandings, of leased lands and of forest offences, and bill and receipt books, etc., should be scrutinised and recoveries and remittances to treasuries of amounts due to Government should be verified with entries in the cash book, the classified abstract of revenue and expenditure and the register of remittances. Similarly, Divisional Forest Officers should, at their inspections of subordinate offices, scrutinise the recovery, credit and remittance of revenue items with the help of bill, receipt, pass and permit books, registers of pass and permit books and of leased lands, sale slips, duplicate copies of monthly accounts admitted and returned by the Deputy Conservator of Forests etc. The Divisional Forest Officers inspection notes should be submitted to the Conservator, and those of the Conservator to the Chief Conservator for perusal and return.

(R. D. No. 9458/24 of 14th November 1928)

(iii) Register of Forest Remittances :

318. All remittances to the treasury should be entered in the register of forest remittances (Form G. F. M. 37). Each remittance will be accompanied

by the usual chalan (Press No. Try. 7) in triplicate; the original copy duly receipted by the Treasury will form the voucher in support of the debit in the cash book, the duplicate will be retained by the Treasury Officer and the triplicate will be sent to the Accountant General by the Treasury Officer with the Receipt Schedule (Form No. 60-A (old) or B. T. R. 43 (New) through the Deputy Conservator of Forests, Conservator or the Chief Conservator as the case may be.

(Note 1 below rule 115. F. P. 11; A. G.'s No. DA-19/GR/807, dated 7th May 1957)

Note 1.—The use of quadruplicate chalans is permissible in cases referred to in Note (3)/(c) below and in case of remittances under the Wild Life (Protection) Act, 1972. (Accountant General's No. DA-XX/FR/20 (3)/WLP/4273 to 4290, dated 17th December 1963 and D. A. 20/FR/20(3) WLP/P-81/2562, dated 31st August 1965).

Note 2.—Every chalan will be examined and initialled by the Deputy Conservator of Forests who must satisfy himself that, in the case of sub-Treasuries, it bears the signature of the Head Karkun and, in the case of district treasuries, it bears the signatures of the Head Accountant or Deputy Accountant and the Treasurer and, if the remittance is Rs. 5000 or more, of the Treasury Officer also. Chalans for sums paid by cheque in favour of the treasury officer will not be signed by the treasurer; the second signature on such chalans for sums under Rs. 5000 will be that of the person who may have been nominated to that duty by the District Officer. However, in respect of Chalans remitted in Sub-Treasuries all chalans are signed by the Treasury Aval Karkuns as ex-officio Sub-Treasury Officer (Note 3 below Rule 112 in F. P. 11).

Note 3.—A Treasury Officer will receive forest revenue :—

- (a) When paid in by a forest Officer; or
- (b) When the chalan is countersigned by a forest officer, or
- (c) When the treasury officer is specially authorised by a forest officer to receive it. In such cases a copy of the chalan will be forwarded by the Treasury Officer direct to the Deputy Conservator of Forests in order that the revenue may be brought to account in the books of the latter.

Note 4.—Chalans should always contain the name of the forest division to which the revenue belongs so that when a forest officer countersigns a chalan on account of remittance of another division the revenue may be credited at the treasury to the proper division (R. D. No. 3201 of 24th March 1922).

Note 5.—Treasury officers in the Madras and M. P. have been specifically authorised to accept remittances of forest revenue, payable to the Gujarat Government on chalans countersigned by Gujarat Forest Officers (R. D. No. 2554/28 of 19th June 1930 and 4679/33 of 6th March 1936).

319. Forest revenue collected at outlying stations may be remitted to treasuries by means of money orders. In such cases, no triplicate chalan is tendered at the Treasury, but the money received from the post office is credited without any chalan. The acknowledgement with the coupon of the money order is forwarded by the treasury to the Deputy Conservator of Forests and also an advice of all the remittances received by money order on each day on which such transactions may occur. In such cases the post office receipt, with inland money order acknowledgement will suffice as a voucher in place of the chalan, in support of the debit in the forest accounts.

320. At the end of each month the treasury officer forwards to the Deputy Conservator of Forests, a consolidated receipt of forest remittances (Press No. Try. 390) showing individual items separately. The Deputy Conservator of Forests should show against each item therein the corresponding Cr. item and the date of entry in the forest accounts, keep a note of unadjusted items, and then submit the consolidated receipt to the Accountant General. The unadjusted items should be adjusted in the divisional account on receipt of the relevant accounts from subordinate officers (R. 2954/33 of 18th June 1937).

Note.—Instructions issued by the Accountant General under his letters No. D. A. 19/F, R, 807, dated 7th May, 1957, D. A. XX/FR/20(3)/WLP/4273 to 4290, dated 17th December 1963 and D. A. XX/FR/20(3)/WLP/P-81, dated 31st August 1965 regarding procedure to be followed in respect of forest remittances and remittances under the Wild Life (Protection), Act, 1972 are reproduced below :—

I. FOREST REMITTANCES :

- (1) All forest officers should see that consolidated Receipt-cum-Schedules (old Form 60-A or new Form B. T. R. 43) received from Treasury Officers are accompanied by all triplicate chalans.
- (2) Voucher Nos. and months of account should be marked against each item adjusted in space provided in the Schedule (Form 60-A or B. T. R. 43).

(3) Adjustment of the items not already accounted for should immediately be made after verifying the credit from the "Triplicate challans". The triplicate challans should be detached and sent to the Accountant General along with the Schedule of Remittances to Treasuries (Form 36 (old) or B. T. R. 43 (New) in support of the adjustments made in the forest accounts. The adjustments of out standing credits should invariably be carried out immediately in the accounts in hand.

(4) If it is noticed that any amount pertaining to the heads of account other than "Forest Remittances" are included in the "Forest Remittance Schedule" the fact should at once be brought to the notice of the Treasury Officer for sending correction memo to the Accountant General and the Accountant General also informed of it.

(5) After taking action as prescribed above, ordinarily no items should remain unadjusted. If, however, any out of the items credited during the month in form 60-A (old) or new Form B. T. R. 43 remain unadjusted a list of unadjusted items and the action taken for their clearance should invariably be sent to the Accountant General along with Form 60-A or new Form B. T. R. 43 to enable him to watch their clearance.

(6) While carrying out adjustment on the strength of the triplicate challans it should be seen specifically that they are marked as "Triplicate". If challans Original or "Duplicate" are received inadvertently with the consolidated receipts adjustments should be carried out only after verifying that no prior adjustment has been made.

(7) Care should be taken to see that adjustment once made is not carried out again.

(8) Schedules received from the Treasury Officers (Form 60-A/B. T. R. 43) should be forwarded after completion in accordance with the above instructions so as to reach the Accountant General's office during the third week of the month next to which they relate.

(9) After a period of 3 months, a list of items under the head "Forest Remittance" which have not been adjusted in the Forest Department accounts should be prepared and sent to the Accountant General's office for verification. Against each item the steps taken for adjustment and reasons for its non-adjustment should be clearly indicated. As it is the responsibility of the Forest Department Officers to see that all the items of credits shown by the Treasury Officers in Form 60-A/B. T. R. 43 against their Division are either adjusted promptly or transferred to the correct head of account, it should be seen that statements are regularly prepared and sent to the Accountant General on the 5th of the 3rd following month, *i. e.* statement for April should reach the Accountant General's office on the 5th of July.

II. REMITTANCES UNDER THE WILD LIFE (PROTECTION) ACT, 1972 :

(1) Receipts on account of licence fees etc., under the Act, when remitted into treasury must be supported by challans in quadruplicate. Each chalan being marked "Original", "Duplicate", "Triplicate" and "Quadruplicate" must be countersigned by the Departmental Officer who is empowered to issue licences and to register the names under the Act. Chalan with incorrect classification and without countersignature should not be accepted. As every item is adjustable in the books of the Chief Conservator of Forests, Baroda, all receipt schedules with chalans marked "Triplicate" and "Quadruplicate" should be sent to him for adjustment in his account and onward transmission of the quadruplicate copy to audit with his accounts.

(2) Separate schedule should be prepared incorporating the receipts under the above Act. In the Treasury Account regular forest revenue, *i. e.* revenue other than on account of Wild Life (Protection) Act, 1972 should be shown under "Forest Remittances-I-Remittances into Treasuries" and the credits in respect of Wild Animals and Wild Birds Protection Act, should be credited to "Forest Remittances-Remittances under Wild Life (Protection) Act, 1972.

(3) Same procedure may be followed in preparing the schedule (Form No. 60-A) for these credits as in case of Forest Remittances-I-Remittances into Treasury.

(4) When no revenue is realised during the month a "Nil" Statement should be forwarded to the Accountant General and copy forwarded to the Chief Conservator of Forest, Baroda.

(iv) Register of cheques drawn :

321. Funds required by forest officers for expenditure will be drawn from the treasury by means of cheques, the drawing officer being responsible for seeing that the budget grants are not exceeded. A monthly register of cheques drawn on all treasuries with which the drawing officer is placed in account should be kept in Form For. 4e.

Note.—The Officers should carefully follow the detailed rules given in the Financial Publications of Government regarding the requisitions for and custody of cheque books, intimation to treasury officers of opening of cheque books, method of writing cheques, attesting corrections and alterations therein and making endorsements thereon, procedure in case of time barre, cancelled and lost cheques, cheques for value of service stamps, cheques forwarded not for cash payment but for credit in the treasury account, etc. *viz.* :—

Appendix VIII-A to F. P. II gives the names of Treasuries, Sub-Treasuries and branches of the Reserve Bank of India and State Bank of India, at places other than their own headquarters, on which forest officers are authorised to draw cheques.

(V) General Rules regarding payments and vouchers :

322. Payments are made by cheques or from money drawn from the treasury by cheques. Cheques should be used as much as possible for all payments, except in the case of wages of daily labour, pay and allowances of establishment and petty contingent expenditure.

323. As a general rule, every payment, including repayment of money previously lodged with Government for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim. The following forms should be used for departmental payments :—

	G. F. M. Form No or Press Form No.
Pay bills of gazetted Government servants [B. T. R. Form No. 16, F. P. II. Rule 249 (1)]	Gen. 7e. (Revised) and Gen. 7 Ae. (Revised)
Pay bill of permanent or temporary establishment [B. T. R. Form 18 F. P. II- Rule 260 (1)]..	Gen. 1e, and g. (Revised) and Gen, 2e, and g. (Revised)
Travelling allowance bill of gazetted Government Servants (B. T. R. Form 17, F. P. II- Rule 251)	Gen. 27e. (Revised)
Travelling allowance bill of establishment (B. T. R. Form 21, F. P. II- Rule 276).	Gen. 24
Cash remittance to Treasuries (B. T. R. Form 6, F. P. II- Rule 112).	Try. 8e, and g. (Revised)
Book transfer debits for supplies made to public departments (see Article 301).	Gen. 109e
Payments to labourers on daily wages, and abstract thereof, see Article 326.	Gen. 47e and For. 181e and g.
Refund of Revenue	For. 183e
Remuneration to village officers for collection of forest revenue.	For. 184
Repayment of forest deposits	For.185
Share due to khots, inamdars, etc. from forest revenue.	For. 186
General voucher for all other payments including advances recoverable, conservancy and works charges, supplies, contingencies, etc.	For, 182 g. and For. 326e
Value of service postage stamps	Receipts issued by the Treasury Officers.
Payments made by money order	Post office receipt and money order acknowledgement of payee.

Contractors, suppliers and others should be encouraged to submit their bills and claims in proper departmental forms. But bills not prepared in such forms should not be rejected if they set forth the necessary details of the claims. In such cases the additional particulars required should be added by the disbursing officer.

Note 1.—When it is not possible to support a payment by a voucher a certificate of payment, prepared in manuscript, signed by the disbursing officer, and endorsed if necessary by his superior officer, should always be placed on record. Full particulars of the claims should invariably be set forth, and where this necessitates the use of a regular bill form, the certificate itself may be recorded thereon.

Note 2.—Cash memoranda issued by tradesmen for sales against each payment should not be regarded as sub-voucher unless they contain an acknowledgement of the receipt of money from the purchaser as named therein for the price of the articles sold.

324. Except when payments due to contractors are made to financing banks every vouchers should bear, or have attached to it, an acknowledgement of the payment, signed and dated (and stamped where necessary) by the person by whom or in whose behalf the claim is put forward. No payment will be made in the absence of the necessary acknowledgement.

Note 1.—If a disbursing officer anticipates any difficulty in obtaining, from the person to whom money is due, a receipt in proper form, it is open to him to decline to hand him the cheque or cash or to make a remittance to him as the case may be until the acknowledgement of the payment, with all necessary particulars, has been given by him. In all cases of payment by remittance, a note of the date and mode of remittance must be made on the bill or vouchers at the time of remittance. In cases of remittance by postal money order, the purpose of the remittance should be briefly stated in the acknowledgement portion thereof.

Note 2.—Cheques drawn in favour of contractors and other should be delivered to them by the disbursing officer direct, by hand or through the post, delivery through subordinate officers being permitted only for good and sufficient reasons and on the responsibility of the disbursing officer. In no case should cheques be drawn unless the acknowledgement for payment is in the hand of the drawer, even when the cheque is to be delivered through subordinate officer.

Note 3.—In the case of articles received by value payable post, the value-payable cover together with the invoice or bill showing the details of the items paid for may be accepted as a voucher. The disbursing officer should endorse a note on the cover to the effect that the payment was made through the post office and this will also cover charges for the postal commission.

Note 4.—No duplicates should be obtained or prepared and filed as office copies of vouchers in Forms 181, 182, 183 and 185 mentioned in the previous article. In other cases, if duplicates are prepared for record, no duplicate acknowledgements of the payments should be taken from the payees.

325. The following general instructions regarding preparation and completion of vouchers should be observed. (Additional instructions regarding vouchers for remittances, book transfers, forest conservation and development charges, establishment charges, contingencies, refunds, deposits and advances are given in the sections dealing with these subjects) :—

(i) All vouchers for payments, including advances, except treasury challans or advice lists and acknowledgements of transfers to other departments, must be passed for payment, in words as well as in figures, by the Deputy Conservator of Forests who thereby assumes responsibility for the charge.

(ii) All vouchers should bear the dates of payment and a disbursement certificate by the disbursing officer.

(iii) In the case of illiterate payees clear impressions of the left thumb should invariably be taken on vouchers and the disbursing officer should certify that each was taken before him.

Note.—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.

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 upon the records. (J. D. No. 3102 of 3rd January, 1910).

The special ink pads for thumb impressions obtainable from the Director of Government Printing and Stationery are preferable and should be used in place of the tin slabs, rubber roller and printer's ink.

(iv) Receipts for all sums exceeding Rs. 20 except receipts for Forest advances to disbursers and other receipts exempted (*vide* Appendix X to F. P. II) must be stamped. Heads of offices should carefully supervise the cancelling of stamps in their offices. In determining whether a receipt for an amount drawn on a bill preferred against Government requires to be stamped or not, the net amount payable should be taken into account [Sub-para (2) of rule 159 F. P. II].

(v) Complete account classification should be given in all vouchers in the space provided, showing the major, minor and detailed head to which the charge is debited and whether it is voted or non-voted (charged).

Note.—Further instructions regarding preparation and completion of vouchers, arrears and time-barred claims, responsibility for over charges, rounding of fractions of rupee to nearest multiple of 5 paise, etc., are contained in—

F. P. I—Rules 26, 55, 56, 58, 59, 67 and 68.

F. P. II—Rules 154, 156, 182, 185 and 712.

Extracts from the more important of those instructions applying to the Forest Department are given below for ready reference and for the guidance of subordinates to whom the above Financial Publications are not supplied :—

(a) Vouchers should be prepared in English, but when the use of a regional language is unavoidable a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee and the nature of the payment (Rule 152 (ii) F. P. II).

(b) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The fractions of a rupee may, however, be written in figures after the words stating the number of rupees, but in case of there being no fraction of a rupee, the word 'only' should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation, as in the following example—"Rupees twenty six only"; "Rupees twenty-five and twenty five paise". [Rule 152 (iii) F. P. II].

(c) The following transactions of Government involving fractions of a rupee shall be brought to account in multiples of 5 paise, portion not below $2\frac{1}{2}$ paise being rounded off to 5 paise and those below that amount being ignored :—

(1) Personal claims of Government servants and pensioners provided that—

(i) in case of bills for pay, including leave salary, and pension, the amount in respect of pay or leave salary or pension and no other items of payment or recovery shall be so increased or reduced by the addition of an amount not exceeding $2\frac{1}{2}$ paise or subtraction of an amount below $2\frac{1}{2}$ paise, as the

case may be, as will make the net amount payable to an individual on any bill multiple, of 5 paise. Example :

	Claim Rs. p.	Bill to be made Rs. p.
Pay	300.00	300.02
D. A.	40.00	40.00
C. C. A.	24.00	24.00
G. Total :	364.00	364.02
		<i>Deductions</i>
P. F.	30.00	30.00
H. R.	19.12	19.12
I. T.	2.06	2.06
PLI	8.19	8.19
CHS	2.50	2.50
Total	61.87	61.87
Deductions		
Net Amount	302.13	302.15

(ii) In the case of Travelling Allowance bills the rounding shall be done only at the last stage and not in respect of each item, e. g. Railway fare Mileage, Daily Allowance etc., comprising the claims of an individual;

(iii) Transactions which do not involve cash payment shall not be rounded off; and

(iv) In the case of emoluments fixed by law, amounts which are not an exact multiple of 5 paise shall always be rounded off to the next higher multiple of 5 paise.

(2) Transactions between one Government and another or between two departments of the same Government, unless it be not possible to eliminate from the original transactions fraction of a rupee which is not an exact multiple of 5 paise.

(3) Amounts covered into Indian currency from Sterling or other foreign currencies.

(4) Payments for claims in respect of contingent and other charges, where claimants have no objection, provided that the rounding off of the fraction of a rupee to a multiple of 5 paise shall be done only in respect of the net amount payable on a bill and not in respect of the individual items of claims or adjustments in the bill.

(5) Reserve Bank remittances, other than those of sums representing dues fixed by or under any law or under any contractual obligation of the Government.

(6) Deposits and receipts other than those which are fixed by or under any law or are specially exempted by the Government from the operation of this rule (Rule 712, F. P. II. as modified by Government Notification F. D. No. (GN.277) TJN-1065/82 G.O.I/Z, dated 25th March 1966).

(d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt as many times as such corrections and alterations are made; any corrections and alterations in the order of payment must be attested in the same way. No document bearing an erasure can be accepted and payments of such vouchers should be refused and a fresh voucher called for [F. P. II, Rules 152(iv), 182(I) and 185].

(e) Charges against two or more major heads should not be included in one bill, but the Treasury Officer or any other disbursing officer will not take exception to a bill on this ground unless the items require different action in his office such as entry in different registers.

This rule does not apply to the allowances of a Government servant drawn with pay, as in such cases the whole of the allowances, even if belonging to two or more major heads of accounts should be drawn on a single bill, if debitable wholly to the Central or State Government (Rule 152(vi) F. P. II).

(f) Unless the Government have expressly authorised it in the case of any specified office, no payment may be made on a bill or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk may in the habit of signing letters for him. Nor may any money be paid on a bill or order signed with a stamp. When the signature on a bill is given by a mark or seal or thumb impressions, it shall be attested by some known person. Signature in Indian characters other than Hindi must always be transliterated. (Rule 154 F. P. II).

(g) Bills requiring previous countersignature shall not be presented at a disbursing office before they are countersigned (Rule 156 F. P. II).

(h) In bills on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions should be attached to the bill duly certified by a gazetted officer or by a responsible subordinate specially authorised in this behalf by the Head of the office. (Rule 152 (vii) F. P. II)

(i) The authority under which deductions are made in a bill should be quoted.

(j) Dates of payment should where possible be noted by the payees in their acknowledgements in sub-vouchers, acquittance rolls, etc. If for any reason such as illiteracy or the presentation of receipts in anticipation of payment it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials either separately for each payment or by groups, as may be found convenient. (Rule 152 (viii), F. P. II).

(k) Erasures and over-writings in vouchers or bills are absolutely forbidden and must be avoided. If any correction be necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary should be authenticated by the drawing officer setting his dated initials against each (Rule 152 (iv) F.P.II).

(l) When the payee signs in a regional language he should be asked to note the amount acknowledged in that language in his own hand writing if he is able to write. In transliterating his acknowledgement the amount acknowledged as well as any remark made by him, should also be reproduced in English.

(m) The disbursing officer is responsible that the full name of the work as given in the estimate or the name of the component part (or sub-head) of it, or the head of account, to which the charges admitted on a voucher are debitable, or to which the deductions or other credits shown in the voucher are creditable, is clearly indicated on it in the space provided for the purpose or in some prominent position.

(vi) Forest conservation and development etc. :

(a) Muster Rolls for Labourers :

326. For works executed by labourers employed on wages (daily or otherwise), a muster roll in Form Gen. 47 should be kept, showing the names of the labourers, the

number of days they have worked, the rates of wages and the amount due to each. An abstract in Form For. 181 for submission as voucher to the Accountant General should be prepared by the disbursing officer who should record a certificate on the voucher to the effect that the labourers were employed actually on the work and paid on muster rolls.

327. The following rules should be observed in keeping the muster rolls :—

(1) In the heading the work for which 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 Forest Officer (or any other non-ministerial officer to whom this duty may be entrusted by the Conservator) should make surprise inspections of these rolls when the labour is employed continuously for fifteen days or more and endorse on them "checked with the labourers present and the work done and found correct". When labour is engaged for a shorter period than 15 days similar endorsements should be made in the case of at least 25 per cent of the muster rolls in the range.

(4) When the roll is closed, an abstract of the whole work should be given at the end thus :—

Under (g) Forest Produce—(1) Preliminary expenditure on exploitation of forest produce—(14) Minor works, the length of the 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 (d) Forest conservation and development (i) Improvement and extension of forest—(14) Minor works.—In case of demarcation, the length and width of the line demarcated should be stated external, and internal boundaries being differentiated from each other. The method employed, such as by cairns or pillars, etc. with the number and sizes should also be stated.

In case of plantation and reproduction,—the area of beds prepared, the quantity and kinds of seeds sown, or the number and kinds of seedlings transplanted should be stated.

In case of Fire protection,—the name and number of block and compartment, number and length of line and rate of wages should be stated.

In the case of other items such as fencing, cultural operations etc., 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 the highest standing available, and he should certify to the payments individually or by groups by 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.

(6) Each form of muster-roll received from the Press should be stamped and given a serial number and the Divisional Forest Office should keep an account of the muster-roll forms received and issued. Against each issue the name of the subordinate to whom issued the S. No. of the forms issued, and the date of

issue should be invariably mentioned. Similar account should be kept in each range office. Each issue should be initialled by the Divisional Forest Officer or his Head Clerk and /or the Range Forest Officer as the case may be.

(b) *Works done or supplies made by contractors and others :*

328. (i) Payments to contractors can be made only by the Deputy Conservator of Forests or by an authorised subordinate Government servant. Claims for such payments should be prepared, preferably by the claimants themselves, in Press Form No. For. 182, and no payment should be made until the correctness of the claim in respect of quantities and rates, as well as the quantity of the work or supply and other necessary factors has been accepted by a responsible Government servant.

(ii) Range Forest Officers are authorised to make payments for work done or supplies made by contractors or piece-workers upto a limit of Rs. 1,000 on a single bill. Bills in excess of Rs. 1,000 should be pre-audited and passed for payment by the Deputy Conservator of Forests (Limit raised from Rs. 500 to Rs. 1,000 *vide* G. R. A. F. and C. D. No. PWR-1371-92435-P, dated 12th November 1971.)

Note.—This does not confer on Range Forest Officers the power to sanction works or expenditure but only authorises them to make payment of work done or supplies made after the estimates therefor have been sanctioned and funds allotted by competent authority in accordance with the rules in this Manual.

329. Payments to contractors should, as far as conveniently practicable, be made by cheque on the nearest treasury or State Bank of India and a stipulation to the effect that payment will be so made should be inserted in the contract agreement when necessary.

The nearest treasury would ordinarily be one within the district, but in specific cases where the nearest treasury happens to be outside the district, payments may be made by the disbursing officer by cheque on such a treasury.

330. Wherever fractions of a rupee occur in the totals of contractors' bills, or in case of works or supplies chargeable to more than one estimate, in the totals chargeable to each estimate, fractions less than half may be disregarded, and half a rupee and over taken as a rupee. This rule applies only to regular contractors' bills and not to payments for petty supplies.

(c) *Measurement Books :*

331. Work done otherwise than on a lump sum contract, and supplies made by a contractor, should, unless impracticable, be measured (weighed or counted) before payment therefor is made. The details of the measurements made should be systematically recorded in a book, called Measurement Book (P.W. D. Standard Forms Nos. 9-E and 10-E) which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identifications and check.

The pages of the book should be machine numbered, and no page may be torn out, nor may any entry be erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government servant.

Note.—In the case of Timber operations however, the forms prescribed in Chapter XXIII of this Manual should be used.

332. A reference to the voucher in which the quantities are entered for payments as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book and no contract certificate or bill should be signed without thus crossing off the connected entry in the measurement book. The documents in which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded and should also indicate the date on which the measurement was made.

(d) *Audit requirements and preparation of vouchers for forest conservation and development etc. charges :*

333. (i) For the purpose of audit, expenditure under Forest Conservation and Development etc. is divided into :—

- (1) Forest Conservation and Development.
- (2) Forest Produce.
- (3) Communication and Buildings.

Item 3 represents expenditure on the construction of railways, tramways, roads, bridges, buildings, wells, telephone lines etc. while (1) and (2) include all other expenditure. This distinction should be maintained in the preparation of vouchers by striking out the heading which is unnecessary out of the two headings at the top of the printed voucher form (Press No. For. 182).

(ii) Expenditure of both classes will be audited and recorded in the Accountant General's office against sanctions accorded by competent authorities and communicated to him in Form G. F. M. 43 under Article 199. Vouchers in support of the expenditure should contain the following details :—

(a) *Communications and Buildings.*—Disbursing officers should give the following particulars on all vouchers for works charges :—

- (1) Authority sanctioning the work quoting number and date of orders.
- (2) Amount of sanctioned estimate.
- (3) Progressive total expenditure of past years.
- (4) Progressive expenditure of current year (including the amount of the voucher on which it is shown).

When the Disbursing Officer is not in possession of all the above details the entries should be completed in the divisional office concerned before incorporating the voucher in the accounts. When there are several vouchers relating to one and the same work during the month, the above details should be shown not in each of such vouchers but in a consolidated voucher for each work prepared in the divisional office giving full particulars of the work. The consolidated voucher should be sent to the Accountant General with the paid vouchers as sub-vouchers.

(b) *Conservancy exploitation and other charges.*—The Disbursing Officer or the Divisional Office, as the case may be should quote in vouchers for this class of expenditure, the following particulars :—

- (1) Authority.
- (2) Sanctioned amount or rate.
- (3) Progressive expenditure (when the sanction is for a lump-sum and the expenditure is spread over two or more months) including the amount of the voucher on which it is shown.

334. When there are several payments falling under a particular nature of work, consolidated voucher for such items may be prepared in the divisional office subject to the following restrictions :—

(a) Payments for work done on muster-rolls or through pieceworkers or works of different nature carrying different rates should be made on separate vouchers.

(b) All bills prepared by Range Forest Officers in excess of Rs. 1,000 should be pre-audited and passed for payment by the Deputy Conservator of Forests over his dated signature, and treated as separate vouchers (*vide* Article 328). (Limit of Rs. 500 raised to Rs. 1,000 *vide* G. R. A. F. and C. D. No. PWR. 1371-92438-P of 12th November 1971).

(c) Refund bills should be treated as separate vouchers.

(R. D. No. 8627/33 of 17th September 1938)

335. (i) Payments to contractors for work done will be audited with reference to the terms of agreements and the rates shown therein. This applies to cases in which contracts are accepted by officers higher than the Deputy Conservator of Forest *i. e.* those above the limit of Rs. 20,000 each. Deputy Conservators of Forests should accordingly send to Accountant General copies of contract agreements, showing the conditions, rates, quantities etc., in respect of—

(1) all capitals works above Rs. 20,000, and

(2) such of revenue works above Rs. 20,000 as are selected by Accountant General for detailed audit. The revenue works selected for detailed audit will be about 20 per cent of the total number of such works above Rs. 20,000.

(ii) On the copies of contract agreements sent to the Accountant General particulars regarding tenders received for the work for which each agreement is entered into should be recorded briefly as follows : "3/12" would mean that the total number of tenders received was 12 while that accepted was 3rd in the list made and kept in the divisional office, and so on.

(iii) In cases in which copies of contract agreements are not required to be furnished to the Accountant General a certificate that the claim is correct with reference to contract rates should be recorded on bills by Disbursing Officers.

336. Before paying contractors' bills for material delivered by them at depots, the Deputy Conservator of Forests should satisfy himself that the material has been received correctly and in good order and has been recorded in the appropriate register of receipts, and should obtain certificates to this effect from the officers in charge of the depots. These certificates should be retained in the divisional office, for checking subsequent bills and certificates and for reference at the time of final settlement of each contractor's account on termination of the contract period. In the vouchers submitted to the Accountant General, the Deputy Conservator of Forests should give the following certificate :—

"I certify that I have obtained and kept on my record the subordinate officer's certificate that the material has been received correctly and in good order and has been recorded in the appropriate register of receipts."

337. In vouchers for charges on account of purchase of furniture or other stores and materials the following certificate should be furnished :—

(1) "I certify that the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in Articles 408, 420, 421, 425 to 427 of Gujarat P. W. D. Manual First Edition, 1966"

(2) "I certify that the purchases billed for have been received in good orders that their quantities are correct and their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of the

payment have been recorded against the original indents and invoices concerned to prevent double payments".

(e) *Register of works* :

338. Expenditure incurred on capital works will be entered in detail in a book in Form G. F. M. 11. The number and date of sanction will be recorded on all vouchers which support expenditure on any work sanctioned on estimate or, when no vouchers are submitted, in the classified abstract of expenditure in accordance with Article 424.

339. On completion of the works all outstanding liabilities should be discharged as soon as possible and the accounts closed. For capital works costing above Rs. 500 a completion report in Form G. F. M. 12 should be submitted through the Accountant General to the Conservator who should, if the work was sanctioned by the higher authority, forward the completion report to such authority.

(vii) *Establishment charges* :

340. The general rules regarding the preparation of pay and travelling allowance bills of civil departments apply to the Forest Department with the difference that divisional officers discharge the functions of treasury officers and pay the charges by cheques or out of cash obtained from the treasury by cheques.

Note.—For general rules regarding the preparation of pay and travelling allowance bills and last pay certificates and payment of pay, allowances and leave salary, etc., see the following :—

F. P. I.—rules 55, 56, 58, 67 and 68.

F. P. II.—rules 20, 21, 22, 224, 233, 236, 249, 249, 251, 252, 255, 258 to 261, 263 to 265, 267 to 269, 271, 272, 275, 278 and Appendix XII.

An outline of the procedure followed in the Forest Department is given in the following articles :—

341. The pay bills of gazetted officers will be prepared in B. T. R. Form 16, F. P. II [Press No. Gen. 7(e)] duly receipted (and stamped where necessary) by the officers concerned and submitted with the monthly accounts as vouchers, copies being kept in the divisional office. Office copies for the whole year will be kept in Press Form No. Gen. 7A(e).

342. The pay bills of permanent establishment will be prepared in B. T. R. Form 18 [Press No. Outer Gen. 1(e) and Inner Gen. 2(e)], as the case may be, and the signature of each receipted will be taken on the bill when payment is made, receipt, stamps being affixed when necessary. When receipts of persons serving at a distance are obtained on separate abstracts or acquittance rolls, the divisional office will record a note in the "Acquittance" column of the bill referring to those documents which will be enclosed with the bill.

Note.—Heads of Departments are empowered to permit the remittance of salaries and allowances by money order at Government expense, provided the cost of remittance is less than the travelling allowance which would otherwise be incurred, *vide* S. No. 57 of F. P. VII.

343. In the establishment bills complete lists of the sanctioned scale of establishment will be entered at the time of preparation of the bills but only salaries actually paid upto 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 or withheld for future payment will merely be entered in red ink in column 3, 4, 5, 6 or 7 as the case may be, and ignored in totalling.

344. The vouchers for the pay of permanent establishments to accompany the cash accounts will be abstracts from the establishment bills signed by the

divisional officer. In these vouchers the names of forest guards and persons in Class IV 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.

345. (i) Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately with quotation of the bill from which the charge was omitted or withheld, or of any special order of competent authority granting special pay or a new allowance. Such bills can be presented at any time, subject to the conditions laid down by the Government in Rules 55 to 59 of F. P. I. and may include as many items as are necessary.

(ii) When pay has been revised with retrospective effect bills should be submitted to the Accountant General for pre-audit before payment. In such cases and where the amount involved is considerable, it should be stated whether budget provision exists or whether additional allotment has been applied for (F. D.No. 212 of 21st July 1925).

Note 1.—Payments of arrears of pay, allowances and increments are governed by Rules 55, 56, 58 of F. P. I. Heads of Departments are empowered under rule 56 of F. P. I. to direct the Accountant General to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in arrear for a period exceeding a year but not exceeding 4 years.

Note 2.—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 clearly 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. (R. D. No. 838 of 5th February, 1900).

(iii) To avoid double claims in respect of pay drawn on supplementary bills a subsidiary register should be maintained by the drawing officer in the form and manner prescribed in Note 5 under Rule 278 of F. P. II.

Note.—To ensure that an adequate scrutiny has been exercised to avoid the possibility of double payment, the drawing officer should endorse a certificate to be separately signed in the following form on all supplementary claims in favour of persons whose names are not shown in the salary bills :—

“Certified that the increments (travelling allowance and other allowance) drawn in this bill have not been drawn and paid before and I have satisfied myself that the present claim is a *bona fide* one and should be admitted.”

346. (i) 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.

(ii) 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.

347. (i) No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Accountant General authorising him to draw it. The Accountant General will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible.

Note 1.—For detailed rules see Rules 21, 21-A and 255 of F. P. II.

According to Accountant General's letter No. 3(GAD) 81/412, dated 10th May 1937, officers may draw an increased or changed rate of pay or allowances without an authority from his office, except in the following cases, in which fresh payslips should ordinarily be required :—

(a) In the case of those services where the grant of increment depends upon the passing of examinations until all such examinations are passed.

(b) Whenever the date of accrual of increment has to be changed by reason of the officer taking leave without pay or being suspended.

(c) Whenever an officer passes from a junior to a senior scale or from one time scale to another or outside or beyond it.

(d) Whenever an officer passes an efficiency bar.

(e) Whenever an increment of the officer is stopped by orders of competent authority.

(f) Whenever an officer is appointed to a temporary post or reverts therefrom.

(g) Whenever an officer draws leave salary or pay for the first time.

(h) Whenever leave salary admissible during leave is changed.

(i) Whenever an increment is earned during the probationary period.

(j) Whenever an officer proceeds on leave of any kind or returns therefrom.

(k) Whenever an officer is in occupation of Government quarters, on his transfer to a post located in a different Public Works Division.

(l) Whenever an officer earns an increment for continuous or non-continuous officiating service.

Note 2.—The Accountant General under his No. GAD/IV/8777 of 15th October 1962 has clarified that, if an officer is transferred from one post to another in the same district, and the transfer does not involve change in designation/emoluments, the officer may draw his regular pay and dearness allowance as already authorised provided the post to which he is transferred is permanent or sanction for its continuance exists. Special pay and other allowances if any admissible on the new post will be authorised by the Accountant General.

The above procedure applies to similar transfer from one district to another, with the difference that the pay and dearness allowance (but not special pay and other allowance) will be drawn on the basis of the rate shown in the last pay certificate.

In both cases, charge reports for handing and taking over should invariably be sent to the Accountant General and Treasury Officers.

Note 3.—If after expiry of leave an officer returns to the same post from which he proceeded on leave, the pay slip issued for duty pay before proceeding on leave will be treated as valid for duty after return from leave. (Government Circular Finance Department No. Pay 1464/2262-Ch, dated 24th February 1965).

(ii) In the case of establishments, to the first pay bill in which a periodical increment is drawn by any Government servant a certificate in B. T. R. Form No. 20 (Press No. Gen. 84) should be appended. The certificate should be sent for previous check by the Accountant General if the increment is to be granted in circumstances other than those in para 1 of the certificate, as required by Rule 268 of F. P. II.

348. All changes in the personnel of a Circle scale and the grant of all leaves to subordinate employees, sanctioned by the conservators as well as by those Deputy Conservators of Forest who have been authorised to exercise such powers, should be intimated by the Deputy Conservators of Forests or Conservators as the case may be, direct to the Accountant General alongwith the pay bills in Press Forms No. For. 67 and Gen. 10 respectively. a separate list being prepared for each class of temporary establishment and of each class of permanent establishment. The returns should be accompanied by information regarding sanctions accorded during the month to the grant of permanent travelling allowance to the subordinate executive establishment.

349. The travelling allowance bills of gazetted officers should be prepared in B. T. R. Form No. 17 and those of establishment in B. T. R. Form No. 21 of F. P. II (Press Nos. Gen. 27 and 24). The travelling allowance bills of the Chief Conservator and Conservators and Deputy Conservators of Forests may be paid without counter signature. Those of other Government servants will be countersigned before payment by the Conservator or by the Deputy Conservator of Forests.

350. The vouchers for charges on account of travelling allowance will be the original bills countersigned by the Conservator or by the Deputy Conservator of Forests and will, in the case of bills of gazetted officers, be receipted by the payees and, in the case of bills of other Government servants, bear the following certificate, payee's receipt being taken in the office copy of the bill or in a separate acquittance roll which should be filed with the office copy :—

“ Certified that I have satisfied myself that the amounts shown in this bill have been disbursed to the officers named, and their receipts taken on the office copy of the bill or in a separate acquittance roll.”

Office copies of the bills should be kept in all cases.

351. The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case and scrutinise the claims according to the instructions in Bombay Services Rule 602. To avoid double claims and payment for one and the same journey, he should maintain a register of travelling allowance bills as prescribed in the note to that rule.

352. Pay and travelling allowance due to a Government servant on his transfer to another Circle or Division, and not paid on his departure should be paid from the Division to which he has been transferred and inter-divisional adjustment made in accordance with Article 278. To avoid such transactions every endeavour should be made, as required by Note (3) below rule 236 of F. P. II to pay all personal claims for pay and allowances, including travelling allowances, up to date to Government servants on transfer before issuing a last pay certificate.

(viii) Contingent charges and their Registers :

353. A register of contingent expenditure under the Heads 313-Forest-(a) Direction and Administration (1) Chief Conservator of Forests (4) Office Expenses and (2) Divisional Offices (4) Office Expenses should be kept in Divisional and higher offices in Form For. 10e. The initials of the head of the office or of a gazetted officer to whom this duty has been delegated by him should be entered against the date of payment of each item in the register. A daily total of the expenditure should be carried to the cash book.

354. The rules framed by Government to regulate contingent expenditure are contained in F. P. IX. The contingent expenditure of the Forest Department falls under the following two categories :—

(1) “Non-contract non-countersigned contingences” (or audited contingencies) referred to in Rules 5(d) and 26 of F. P. IX which are passed on fully vouched bills not requiring countersignature of the controlling officer and are under the direct audit of the Accountant General.

(2) “Non-contract special contingencies” *i. e.* charges whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority, such as rents, referred to in Rules 5(c) and 21 of F. P. IX.

Note 1.—The expenditure according to detailed heads under (1) Chief Conservator of Forest (4) Office Expenses or (2) Divisional Officers (4) Office Expenses, will be found classified under the following items in Statements III and IV of Appendix I in F. P. IX :—

- (i) *Non-contract, non-countersigned, contingencies (Statement III).*
 - Stationery (item 61).
 - Carriage of tents and records (item 5).
 - Rates and taxes (item 51).
 - Service postage and telegram charges (item 45).
 - Sundries (item 62).
- (ii) *Non-contract special contingencies (Statement IV)*
 - Rents (item 36).

Note 2.—The instructions in the following rules, among others, regarding control and record of contingent expenditure and preparation and cancellation of vouchers therefore, etc. apply *mutatis mutandis* to the Forest Department and should be followed carefully :—

Rule 152 (vi) of F. P. II.

Rules, 8, 11, 12 (II) 13, 15, 17, 18, 19, 22, 55, 71, and 112 to 116 of F. P. IX.

355. (i) Detailed contingent bills should be prepared in Press Form No. For. 182 for the whole month with particulars, the sanction of higher authority for the charges incurred being quoted where necessary; and they should be submitted with the monthly accounts to the Accountant General, with all sub-vouchers for sums above Rs. 100/. For other sub-vouchers not submitted a certificate should be signed to the effect that they have been so cancelled that they cannot be used again and action should be taken as prescribed in Rule 55 of F. P. IX. The bill should also contain the following certificates :—

(a) Certified that this bill does not include charges/includes charges amounting to Rs. on account of municipal sanitary and water taxes for hired or Government residential quarters which are recoverable from the occupants. The amount so recoverable has been/will be recovered by deduction from contingent bill for. . . .

(b) Certified that the charge entered in the bill for the carriage of tents is for Government tents used exclusively for public purposes. (To be signed when the bill includes such charges).

(ii) When officers carry private kit along with office kit on tour, the charges should be properly distributed on vouchers between the officers and Government and the weight of each kind of kit shown separately on the vouchers. It is not necessary that the kit should be weighed for every journey on tour. The two kinds of kit can be weighed on each occasion that the officers leave their head quarters and the weight taken out to camp at the commencement of a tour will be approximately the same as that carried throughout the tour and brought back to headquarters at the end of it. In cases in which vouchers are submitted for the carriage of office kit only, the touring officer should give a certificate on such vouchers that the kit conveyed did not contain the private kit of the officer (R. D. No. 9164/24 of 4th September, 1930 and F. D. No. 3014/33 of 13th March 1940).

Note.—For orders regarding economy in contingent expenditure see Article 570.

(iii) To facilitate audit in the Accountant General's office, separate bills should be prepared for (1) special and periodical charges such as rents, rates etc., and charges for which a fixed allowance is sanctioned and (2) all other contingent charges. It should be prominently stated in the first kind of bills that the charges are special and periodical [Accountant General's letters 22 (T. M. 21/119) of 25th April 1928, 37 (T. M. 21-150) of 30th April 1929 and D. A. VIII-B. S. C. 29/1553 of 15th October 1934].

356. (i) Indents for service postage stamps should be preferred on the treasury officers in B. T. R. Form 32 (Press No. P. W. D. 521) of F. P. II with a cheque for their value in his favour according to rule 12-II of F. P. IX. The indents should contain a certificate that the stamps are required exclusively for the purpose of prepaying postage on communications which are *bonafide* on the service of

Government of India. The receipt granted by the treasury officer under rule 120 of F. P. II will be a sub-voucher to the contingent bill in support of the charge.

Note.—The indents should be sent at a time when treasuries are not busy, preferably once in the middle of the month. Indents presented at other times for any special and urgent reasons will however be complied with by the Treasury Officers on the indenting officer's request supported by such reasons. (F. 4282/33 of 23th October, 1939).

(ii) - To secure the proper use of service postage stamps and facilitate the inspection and audit of consumption thereof, two registers should be maintained, *viz.*—

Form (A).—Service stamp register (Press No. Gen. 98) showing the number and total value of post cards and of stamps on stamped packets, parcels, telegrams, etc. issued daily, and

Form (B).—Service stamp account (Press No. Gen. 98A) showing total receipts issues and balance.

Form A should be maintained by the despatching clerk and the entries therein checked and attested daily by the Accountant by comparison with the packets ready for posting. Form B should be maintained by the Accountant who should keep the stamps and issue them daily to the despatching clerk according to his needs. The stock obtained from the Treasury and the issues to the despatching clerk should be entered in Form B and a balance struck as soon as the transactions occur. The stock of service stamps should be kept under lock and key and checked by the head clerk with the balances in the B register, and any discrepancies brought to the notice of the head of the office to whom the two registers should be submitted at the beginning of every month for inspection. In the Chief Conservator's and Conservator's offices the registers should be submitted to the Superintendents. These rules also apply *mutatis mutandis* to offices subordinate to the Deputy Conservator of Forests. To prevent misuse of service stamps and envelopes, all heads of offices should pay special attention to the proper custody thereof and see that they are checked from time to time.

(R. D. No. 855/24 of 20th January 1925 and P/412 of 30th June 1943 and G. R. A. F. and C. D. No. PWR-1469-66038-P, dated 11th June 1971).

Note.—For orders regarding postal and telegram charges and use of service stamps, see rule 71 of F. P. IX. and Articles 516 and 525 to 535 of this Manual.

(ix) Refunds :

357. Refunds of revenue are taken in reduction of receipts and charged to the head "113-Forest-Deduct Refunds." the payment being noted against the original receipt entry in the cash book and classified abstract of revenue. Refund bills will be prepared in Press Form No. For. 183 and paid after sanction of competent authority, which should be communicated to the Accountant General. For powers see No. 14 of F. P. VII. The instructions in rules 47, 48, 61 and 62 of F. P. I. should observed.

Note 1.—Repayments of deposits and refunds of lapsed deposits are dealt with in Articles 365, 366 and 373.

Note 2.—A refund to satisfy an arbitral award should be treated as expenditure charged on the consolidated fund and such payment should not be booked on the receipt side as reduction of revenue, (G. C. F. D. No. ACC/1063/2837/46373-K, dated 6th December 1963).

358. 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:—

(1) Amounts less than 19 paise 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 Press No. For. 183 wherein the full amount of the refund and the deduction made therefrom on account of the money order fee should be clearly shown.

(F. D. No. 4281 of 14th December 1905, R. D. No. 7001 of 29th July 1912 and 1469/24 of 17th September 1924).

(x) Losses and Writes-off :

359. Rules for the reporting of losses of public money, departmental revenue, stores etc., and the exhibition of such losses in the Government accounts and in the Appropriation accounts are contained in App. 19 to F. P. I. (1959 Edition) see also articles 286 and 316 of this volume regarding adjustment in accounts of irrecoverable work advances and revenue.

360. Cases involving loss of Government money or revenue should be thoroughly investigated in order that it may be possible to decide whether the loss should be recouped from any of the Government servants responsible for it. Wherever it is found that the loss was occasioned by the negligence of a Government servant, he will be liable to make it good. The general rules for the enforcement of responsibility for losses sustained by Government through fraud or negligence of Government servants are given in Appendix I to F. P. I. (F. D. No. 1347/33 of 7th October 1939).

361. (i) Whenever any defalcation or loss of public money, departmental revenue, stores or other property is discovered, the fact should be immediately reported to the Accountant General and the immediate official superior, even when such loss has been made good by the person responsible for it; and when the matter has been fully enquired into, a further and complete report should be submitted as above, stating the nature and extent of the loss, the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. However, according to exception below rule II in section I of Appendix 19, F. P. I. (1959 Edition), petty cases involving losses not exceeding Rs. 500 each need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration.

(ii) Reports submitted under (i) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary *vide* Rule (2) of section II of App. 20, F. P. I. (1959 Edition) and further action should be undertaken under the rules in that Appendix.

Note.—For powers of officers to write off stores, tools and plant, live-stock, timber and other stock and the irrecoverable value of stores, losses of public money etc., see Rule 160 of F. P. I. and S. No. 37 of F. P. VII.

362. In order to minimise the risk of embezzlements, thefts, etc. heads of offices should see, whenever it is necessary to send a peon to cash cheques or to credit money into the treasury, that the work is entrusted to a trust-worthy peon of long service. Ordinarily one person may carry an amount upto Rs. 200. When such amount exceeds Rs. 200 two persons should be sent. If the amount is in excess of Rs. 5,000 one of the persons must invariably be a clerk or a cashier. These limits are applicable in all cases unless lower limits have, in specific instances, been laid down in other rules or order of Government. (Rule 98(2) (viii) of F. P. II).

Note.—See also note 3 below Rule 25 in F. P. I. regarding specifying panel of clerks and peons to be sent for encashing cheques or crediting money to Government Treasury or State Bank and maintaining register showing names of persons actually sent on each occasion.

(xi) **Registers of Receipts and Repayments of Deposits :**

363. Each item of "Forest deposit" received should at once be entered in a register in Form Press No. Try. 28 and numbered. There should be a continuous series of numbers beginning anew each account year. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited. The Deputy Conservator of Forests should check carefully the amount and particulars of each entry (*vide* Articles 290 to 294) and then set his initials in the proper column against each. A daily total only should be carried to the cash book.

364. Every item should be recorded in the name of the person from whom, not that of the Government official, if any through whom, it is received ; it should be passed through the accounts even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

365. Each repayment of deposit should be at once recorded both in the register of repayments, Form Press No. Try. 29, from which the daily total should pass into the cash book, and in that of receipts, Form Press No. Try. 28, in the latter the date and amount of the repayment also being noted.

366. Voucher Form Press No. For 185, should be used for repayment of deposits. When a deposit is adjusted by transfer to some other head of account, the head of account to which it is transferred, and the item in which it is included in the divisional account, should be noted both in the register of receipts and in the register of repayments, and it should be credited separately in the cash book or the subsidiary register concerned. The voucher submitted with the monthly accounts should state these facts the statement being attested by the signature of the Deputy Conservator of Forests.

367. Security deposits should on no account be repaid or retransferred to the depositors or otherwise disposed of, except in accordance with the terms of their agreements. Ordinarily security deposits become repayable in the case of forest contractors after their final completion.

368. In the event of the amount of the original security being retained as security deposit for a fresh work undertaken by the same contractor the following procedure should be followed:—

An acknowledgement in the prescribed form setting forth full particulars of the security returned and stamped where the amount of the security exceeds Rs. 20 should be obtained from the depositor and the security shown as returned against the original entry in the deposit register, a fresh entry being made in the deposit register giving full particulars of the new work to which the amount has been transferred. The transaction need not pass through the cash accounts of the division, but to facilitate identification and check, cross references should be given in the relevant schedules and registers. The depositor's acknowledgement should be submitted to audit in support of the refund entry in the schedule. In the months in which such transactions take place the certificate at the end of each account should be suitably modified by the insertion of the words "and with the exception of items of security deposits transferred from one work

to another and shown in the registers of deposits received and repaid but not in the cash book.

Note.—Before repayment of security deposits on completion of work in coupes, etc., and at the time of taking over charge of the areas as prescribed in clause (vi) of Article 190 of G. F. M. Volume II, the Range Forest Officers must satisfy themselves by actual check of the areas that no irregularity has occurred or fraud has been committed and that the works have been completed according to the terms of the contracts and certify* to the Deputy Conservator of Forests Officer accordingly, and the Deputy Conservator of Forests must satisfy himself that the Range Forest Officers are exercising due precaution in this matter, by checking their work occasionally. No security deposit should be repaid unless the Deputy Conservator of Forests is satisfied that the contract is complete in all respects and that the contractor owes nothing to the department.

369. The same procedure should be followed when a deposit is transferred from one contractor to another on account of transfer of contract or other reasons, but the transaction should appear in the cash accounts of the division concerned.

370. When works which should be done by contractors according to the terms of their contract are carried out departmentally and the cost is debited to the deposits of the defaulting contractors, complete vouchers giving full details should be furnished to the Accountant General duly supported by sub-vouchers where necessary, to enable the audit office to see that the expenditure incurred is in order, that payment has as a fact been made to the proper party, that proper receipt has been discharged by that party and that a second claim against Government is impossible.

371. Claims on behalf of deceased contractors in respect of the deposits lodged by them should be dealt with in the manner prescribed in Rule 72(b) of F. P. I. (1959 edition) except that indemnity bonds should be taken in all cases before payment is made. The indemnity bond has been prescribed in Appendix 10 to F. P. I. (1959 edition).

372. Deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant General's office. (Rule 571 of F. P. II. Also see Article 441).

373. In Forest Department detailed accounts of deposits are kept and the refund of lapsed deposits credited to state Revenue under Article 372 is therefore, regulated by B. T. R 573. Accordingly the deposits which are lapsed may be refunded without the sanction of Accountant General in Form No. Try. 127. The Divisional Forest Officers shall before authorising refund in such cases ascertain that the item was really received and is traceable in his records, was carried to the credit of Government as lapsed and was not paid previously and that the claimant's identity and title to the money are certified by the Officer signing the application for refund. The amount refunded should be charged in the cash book as a "Miscellaneous refund" and not debited to "deposit". For rules regarding refunds of revenue and deposits not exceeding Rs. 100 see Article 358.

(xii) Contractors' and Disbursers, Ledgers :

374. (i) A bound ledger in Form G. F. M. 38 should be maintained in divisional and where necessary, in range offices, for all accounts with disbursers and contractors. On the debtor side should be entered all payments made to them and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash.

*Form Spl. For. 37 (G. F. M. 13) may be used for this purpose.

(ii) Any advances made by Sub-Divisional Forest Officers and subordinates under the orders of the Deputy Conservator of Forests should be incorporated in the usual course in the divisional account and thus in the divisional ledger.

(iii) The rules regarding ledger accounts of divisional offices and submission of monthly abstracts thereof apply *mutatis mutandis* to similar accounts of range-offices.

375. The pages in the ledger should be numbered consecutively, and there should be an index to the accounts it contains. Each new account opened should be assigned a number which will be appropriate to that particular account until it is closed finally. The numbers should be given to the accounts in the ledger in a consecutive order as they are opened and should run in a consecutive sequence until a new ledger volume is opened.

376. (i) Only one account should be opened with each disbursing officer, but in the case of contractors a separate account should be kept with each person in respect of each work.

(ii) In the divisional ledger the advance made by Range Forest Officers to workmen, etc., under Article 284 and recoveries thereof should be entered in lump sums against the names of the Range Forest Officers concerned, only one account being maintained for all work advance (without the names of the actual recipients, made by each Forest Officer.

377. Each item entered in the cash book under "Forest Advances" or "Work Advances" should be posted at once in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disbursing officer, the amount covered by work done or expenditure incurred, should be set off against the amount due from the contractor or disbursing officer, as shown in his account in the ledger. The ledger account should thus be a running account with each contractor and disbursing officer from which the amount due by him or to him can always be ascertained easily.

Note 1.—Advances to contractors and disbursing officers should as a rule be made by cheques, and should be supported by vouchers in Press Form No. For. 1820. Remittance of advances to disbursing officers by postal money order is permitted in cases in which the use of cheques is inconvenient (J. D. No. 8374 of 28th October, 1895).

Note 2.—Vouchers for work advances should bear a certificate to the effect that all the conditions of the rules in Appendix VII to this volume have been observed in full in granting the advance. The order sanctioning the advance should be quoted in the voucher.

378. (i) The account of each contractor and disbursing officer should be balanced and signed on the last day of each account month in which any transaction takes place.

(ii) The opening and closing cash balances in the cash account of each subordinate (including in the case of Range Forest Officers the balances of advances made on their own authority to round officers) should agree with the balances shown as outstanding against him in the divisional ledger at the commencement and the close of each month.

(xiii) Register of monthly and Progressive revenue and expenditure in each unit :

379. A register in Press Form No. For 5 should be maintained in each divisional office showing the sanctioned budget estimate of the year under each detailed head, the monthly revenue and expenditure of the divisional office and of

each subordinate disburser, and the progressive revenue and expenditure of the division as a whole. The monthly total under each detailed head should agree with the figures in the divisional monthly classified abstract of revenue and expenditure (Form G. F. M. 40) submitted to the Accountant General.

(xiv) Closing of the accounts of the year :

380. The financial year terminates on 31st March and actual transactions taking place after that date should on no account be treated as pertaining to that year. In order, however, that as many of the unadjusted outstandings of the year as possible should be cleared, and that errors in accounts coming to notice after the 31st March should be rectified, if possible, within the accounts of the year, the account books prescribed above should be kept open, after the closing of the accounts for March, for the inclusion of transfer entries relating to rectification of errors and for settlement of outstandings.

381. During the month of April the Deputy Conservator of Forests (and sub-ordinate disbursers where necessary) should maintain two cash books, one for the current receipts and all expenditure of that month and the other, which will be called the supplementary cash book for March, for the adjustment of (1) 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, (2) expenditure actually incurred before the 1st April which can be taken in reduction of the heads "Work Advances" and "Forest Advances" so as to bring down the outstanding under advances to as low a figures as possible, and (3) book transfers on account of supplies made to or received from other departments of the Gujarat Government before the 1st April, which can be adjusted against the grants of the year just closed. The supplementary cash book for March will be strictly confined to :—

(1) debits to "Forest Remittances"	}	These should equal each other.
(2) credits to "113-Forest "		
(3) debits to "313-Forests"	}	do.
(4) credits to "Work Advances" or "Forest Advances".		
(5) credits to "113 Forest " or debits to "313-Forest"	}	do.
(6) per contra debits or credits to "Book Transfer".		

Being composed entirely of book adjustments, this supplementary cash book will have no opening or closing balances. The supplementary cash book of sub-ordinate disbursers should be closed on the same date as the cash book for April and the relevant supplementary accounts for March with vouchers, etc., should be sent to the Deputy Conservator of Forests along with the accounts for April. 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 supplementary accounts for March. The latter should be closed on the 20th of May or on such date as may be prescribed by the Accountant General (see Article 437).

Notes.—The March Preliminary account should be the final account of the financial year so far as transactions with the Central Government, other State Governments and Railways are concerned; no such transactions should be included in the March Supplementary Account (except responding items of transactions originating in other accounting circles, which are adjusted on receipt of intimation from the Accountant General, and adjustments of rectification of misclassifications, etc.) and all such items which cannot be included in March Preliminary accounts should be left over for adjustment in the following financial year (Accountant General's letter D. A. VIII-Forest/1578 of 22nd November 1937).

(xv) Correction of Errors :

382. If an item in the forest accounts which properly belongs to one head is classified wrongly under another head, the error should be corrected in the following manner :—

(a) If the error is discovered before the close of the month's accounts, the necessary correction should be made in the original entries before the accounts are closed. The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials.

(b) If the error is discovered after the close of the month's accounts, but before the accounts for March supplementary are closed, the correction should take the form of a fresh entry in the current cash book (Article 380).

Note 1.—Errors affecting only revenue or expenditure (service) heads, where the amounts involved do not exceed Rs. 10 need no formal correction.

Note 2.—If the error affects one or more heads on each side of the cash book, the correcting entry should be made on both sides in the manner indicated in Art. 301, but if it affects only receipt or expenditure heads on one side of the cash book, the entry should be made on the one side affected, the amount (plus or minus) pertaining to each head being specified in the column headed "Particulars" and the column "Receipts" or "Disbursements," as the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, the reference to the correcting entry being quoted.

Note 3.—No correcting entry should be made unless supported by the orders of the Deputy Conservator of Forests obtained on a Transfer Entry Memorandum in the form below :—

Particulars of the original transaction, with reasons for the proposed adjustment	Debits.		Credits	
	Head of Account.	Amount	Head of Account	Amount
		Rs. P.	Rs. P.	

Passed

Deputy Conservator of Forests.

(c) If the error is discovered after the accounts for March supplementary have been closed and despatched to the Accountant General (Article 437), it should be reported by letter to the Accountant General who will deal with it in accordance with the rules in Volume IV of the Account Code and advise the forest officer the corrections (if any) which he should make in his accounts.

(d) In all cases in which a formal correction is not permissible, a suitable note (in red ink) should be made in all the accounts concerned

(xvi) Subsidiary Accounts of Commercial Undertakings :

383. So far as the Gujarat Forest Department is concerned the only undertakings which are treated as commercial are the departmental saw-mills (*vide* Article 275). The maintenance of subsidiary accounts on a commercial basis for these undertakings in addition to the regular quantity accounts and cash accounts prescribed in this Manual, and the preparation of the annual trading account in which the activities of the undertakings should be exhibited, will be regulated by orders issued by the Chief Conservator in consultation with the Accountant General and with the approval of Government.

Note.—Government orders on the subject of Trading Accounts, method of calculation of cost and volume of timber taken over by the mills for conversion, rates of depreciation, audit of mill and store accounts by the Accountant General etc. are contained in R. 7739 of 28th June, 1929, 4431/28 of 16th September 1930 and 11th March 1935, 3255/33 of 24th January 1935 and P/315 of 27th July 1942. The Chief Conservator of Forests should supply the Accountant General, annually by 1st August with a review of the working of the saw-mills for incorporation in the Appropriation Report (*vide* Article 484).

CHAPTER XXVI

CASH ACCOUNTS OF SUBORDINATE DISBURSERS

(Range, Depot and Round Officers, etc.)

(i) General :

384. The rules in the previous chapter regarding collection of revenue and remittance to treasuries, payments and vouchers therefore, advances and ledger accounts, custody of Government money, cash books, etc., apply *mutatis mutandis* to the transactions of subordinate disbursers. The following articles describe the procedure to be followed by them in the maintenance and submission of their accounts.

(ii) Cash Book :

385. Every subordinate who is authorised to receive and disburse Government money should maintain a cash book (Form G. F. M. 30) in which he should enter all money transactions immediately they occur.

386. Every item of revenue and expenditure or payment should be supported by the prescribed voucher (*vide* Articles 392 and 406) and full particulars of the transactions should be shown in the cash book as well as in the vouchers concerned.

387. Corrections should be made by drawing a line through the entry and writing the correction in red ink. When one or more figures of a sum or a number require correction, the whole sum or number should be rewritten. No erasures are permitted. All corrections should be initialled.

388. All advances paid or recovered should be entered in red ink.

389. (i) The cash book of round officers should be examined by the Range Forest Officer at least once in three months, with the counterfoils of receipts, permits and passes issued by them and with other vouchers. He should inspect the works executed, see whether the expenditure charged for them in their cash books is justified and has been really paid, and, where it is not, report the matter at once to the Deputy Conservator of Forests. Similarly the Sub-Divisional Forest Officer should, half yearly, and the Deputy Conservator of Forest yearly, examine the cash books kept by the Range Forest Officer and his subordinates.

(R. D. No. 5966, dated 31st August 1903)

(ii) The examination of the cash book as above should be as thorough as possible and include a scrutiny of the connected registers and vouchers, *e. g.* the register of receipts and issues of pass and other books and forms (Press No. For. 16) should be examined with a view to seeing whether the opening balance in the current register agrees with the last closing balance brought over from the used up register, whether the stocks obtained from the Divisional office from time to time have been credited in the register and the balances correctly carried forward from month to month, whether the price of books sold to contractors, etc., has been correctly credited to the cash book and whether the number of books in hand agrees with the balance shown in the register. The originals, where available, of receipts, permits, grazing passes, etc., issued should be compared with the counterfoils, and the amounts collected should be checked with the credits in the cash book.

(iii) Collection and Remittance of Revenue :

390. The Range Forest Officer should collect all revenue pertaining to his range as a whole such as value of coupes and compartments sold standing and

of minor produce farms, fees for timber permits and such other major items. The round officer should collect all petty items of revenue pertaining to his charge, such as grazing fees, rent of leased forest lands, permit fees for minor forest produce, compensation in forest offence cases etc. Officers in charge of timber depots should collect all revenue due for material sold from the depots. No other subordinates, unless specially empowered in writing by the Deputy Conservator of Forests, may receive money on behalf of Government.

391. Permits, passes or licenses, which any officer is authorised by the Deputy Conservator of Forests to issue, should be issued promptly in the printed form, on payment of the prescribed fees by the applicants. Under no circumstances shall manuscript permits, passes or receipts be issued.

392. Receipts in the prescribed forms should be given for all Government money collected. *viz.*, a receipt in Form For. 81 or Gen. 113 or permit in Form G. F. M. 8 or 9 or a grazing pass.

393. The following supplementary rules 4 to 6 sanctioned in R. D. No. 3624, dated 30th December 1920 should be observed (For rules 1 to 3, 7 and 8 sanctioned in this Resolution *see* Articles 142, 400 and 402).

S. Rule 4.—No forest officer shall allow a larger sum of revenue than the following limit 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 :—

Range Forest Officer	Rs. 100.00
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Note 1.—The Head clerk and the Ranger's clerk may collect revenue in the Divisional Forest Office and Range Forest office respectively provided they have furnished security under the rules and issue money receipts in the prescribed form on behalf of the Head of the office. (G. R. A. and C. D. No. P. W. R. 1363, 31-019-P, dated 19th October 1967).

Note 2.—The Sub-ranger, Morva, in the Godhra division is included in the term Range Forest Officer for the above purpose (R. D. No. 3219/33, dated 19th January 1935).

Round Forester or depot officer	Rs. 50.00
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Forest Guard (when authorised to collect revenue by special order).				Rs. 25.00
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S. 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.

S. 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 chalan in triplicate and direct him to pay the money direct to the treasury and return the original chalan 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 68 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.

394. Revenue collected locally may be used for local expenditure, only under the express orders of the Deputy Conservator of Forests. If on the date of closing accounts any sum of revenue remains in a disburser's hands, which he is unable to remit to the treasury, he may treat the unremitted revenue as "forest advance"

for expenses during the succeeding month and submit a voucher for the amount with the cash account. Nothing in this article should be taken as allowing large sums to be kept unremitted and in no case should revenue in excess of the amount permitted by the above rules be retained unremitted. On receipt of the cash account and the voucher, the Deputy Conservator of Forests should debit the amount to "Forest advances" by per contra credit to "113-Forest" and make a remittance to the treasury by cheque for an equal amount (*Vide* Article 314).

(iv) Custody of Government money :

395. Subordinates should furnish security in accordance with the rules in Chapter XIII. See also Articles 237 and 238 regarding custody and care of Government money.

396. Government money in headquarters should be kept in the iron safe or cash chest provided for the purpose ; the latter should be securely chained to a post or kept in a bigger box with a strong lock. Money taken by an officer on tour should be kept in a strong box securely locked. At night the box should be in the personal custody of the officer ; during the day, when the officer is away from his camp for inspection or other work, his personal guard should be made responsible for looking after it.

397. No funds in excess of the amount required for disbursements during the month should be asked for, and the balance in hand should be brought down to as low a figure as possible by prompt disbursements. An explanation should be submitted with the monthly cash accounts when the cash balance exceeds the limit prescribed by the rules and standing orders.

398. The actual cash balance should be counted each time the cash book is closed. If any excess or deficit is found a note should be made in the cash book and a report submitted to the Deputy Conservator of Forests explaining the discrepancy.

(v) Application for Funds

399. Subordinates are supplied with funds by advances given by the Deputy Conservator of Forests.

400. 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 Conservator of the Circle.

(Supplementary rule 7 sanctioned in R. D. No. 3624, dated 30th December 1920)

401. Range Forest Officers and other disbursers who submit accounts direct to the Divisional Forest Officer (see App. I) should submit with their monthly cash accounts an application in Form For. 349e for funds required for disbursements during the following month, showing the amounts required under each head and the cash balance in hand. After scrutiny of the requisitions, the Deputy Conservator of Forests should, on the 1st of each month, issue cheques for the amounts which he considers necessary, and send them to the disbursers with vouchers for the advances in Form For. 82 for completion and return. The disbursers should cash the cheques by the 5th of the month and proceed to make payments as directed in the following articles.

(vi) Payments and vouchers :

(a) General Rules :

402. 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 (both receipts and payments) 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.

(Supplementary rule 8 sanctioned in R. D. No. 3624 dated 30th December 1920)

Note.—Where delay would otherwise occur, petty sums of less than Rs. 20-00 in any one instance may be paid by the clerk on behalf of the Range Forest Officer. In such cases the Range Forest Officer is responsible that the money has been truly disbursed and the signature correctly taken and should satisfy himself to this effect.

403. The above rule applies to timber depot officers and other independent disbursers submitting accounts direct to the Deputy Conservator of Forests, and they should, likewise, themselves make all payments entrusted to their charge.

404. Article 402 applies to all charges for Forest Conservation and development, establishments, etc., in the range, but the range officer may, when necessary, entrust to his round officers the duty of disbursing the pay of establishments and expenditure on annually recurring petty works such as fire-tracing, current repairs to roads, buildings, wells, etc., in their respective charges, and may, for this purpose, advance money to the round officers out of the "forest advance" received by him from the Deputy Conservator of Forests and obtain regular vouchers and accounts from them for incorporation in his own accounts (*see* Article 414).

405. Subordinates, workmen and other payees should not be called into headquarters of the disburser to receive pay and wages, etc., due. Payments should be made promptly on the spot.

406. All payments should be supported by vouchers in the prescribed forms, in the preparation of which the instructions given in chapter XXV should be followed, so far as they apply to payments made by subordinate disbursers.

(b) *Conservancy and works Charges :*

407. For detailed rules see section (vi) of Chapter XXV. For work done by labourers payments should be made on muster-rolls which should be maintained according to the instructions in Articles 326 and 327 and need not be submitted for the Deputy Conservator of Forests' audit before payment. For work done or supplies made by contractors and piece workers, measurement books should be used wherever required according to Articles 331 and 332 and bills in excess of Rs. 1000.00 should, before payment, be submitted to the Deputy Conservator of Forests for being audited and passed for payment (*vide* Article 328).

408. The payments of petty advances to workmen, even though it be on the Range Forest Officer's own responsibility, should be avoided as far as possible. When important works involving large payments, such as fellings, plantations, making roads, demarcating boundary lines and the like, are undertaken departmentally, the Range Forest Officer should, at least once in each week, arrange to pay the workmen on the spot, for work done. If the workmen are in want of money at shorter intervals, disbursements may be made twice a week. Payments should be made by the Range Forest Officer himself, as a rule, but may, when necessary, be entrusted to the round officers.

Note.—The wages should not be paid in lump to the village patil for distribution among the labourers but should be paid to the individual labourers direct.

(Revenue Department No. L. C. 5536-D, dated 26th June 1936 and 3449 / 35, dated 24th February 1938).

(c) *Establishment charges :*

409. *Pay of establishment.*—On the 20th of each month round officers should prepare and submit to their Range Forest Officer acquittance rolls for the pay of the establishment in their charge for that month. With the help of these rolls the Range Forest Officer should prepare a pay bill in form Gen. 1 and 2 for the whole range and submit the fair copy of it to the Deputy Conservator of Forests by the 25th. The bill should be checked, corrected and passed in the divisional office and returned to the Range Forest Officer at the beginning of the following month, the amount thereof being included in the monthly cheque issued to the Range Forest Officer for expenses during the month. The ranger should then distribute funds to the round officers together with the acquittance rolls for completion and return. The bill and the acquittance rolls should, after disbursement, be returned by the ranger to the Deputy Conservator of Forests by the 15th of each month. The Deputy Conservator of Forests should then prepare a consolidated bill for the whole division for submission to the Accountant General.

(F. D. No. 3519 dated 13th October 1927).

Note.—The Range Forest Officer should himself disburse the pay of the establishment as far as possible. But when this is not possible and the round officer is deputed to make payment, the Range Forest Officer should make a note on the relevant acquittance roll stating how he was otherwise engaged and could not attend to this work himself.

(R. D. No. 716-D/28, dated 5th October 1939).

410. The Office copies of acquittance rolls in round offices and of pay bills in range offices will serve the purpose of the establishment pay bill registers. When arrear pay is to be paid, supplementary acquittance rolls and pay bill should be prepared in the above manner with the help of office copies of the rolls and bills for the months in which the pay was withheld and submitted to divisional office for scrutiny and sanction before payment.

411. The following instructions should be followed in preparing the acquittance rolls :—

(i) 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) Amounts of 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 "net amount payable" although the pay may be actually disbursed less by such amount.

(iii) Amounts of recoveries of advances of pay or conveyance allowance will be dealt with in the same way as the funds deductions mentioned in clause (ii) above.

(iv) 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.

(v) The pay should be disbursed as soon as possible after receipt of the monthly advance from the Deputy Conservator of Forests and not later than the 12th of the month in which the pay becomes due.

412. *Travelling Allowance Bills.*—Subordinates should submit their claims to travelling allowance (other than permanent travelling allowance which is paid along with pay) in their diary to the Deputy Conservator of Forests by the 10th of the month following that to which the claim relates. If the claims are preferred later, the delay should be explained. Regular bills in the prescribed form will be prepared in the divisional office and passed for payment.

Note.—The right of a Government servant to the travelling allowance including daily allowance shall be forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date it fell due.

(G. R. F. D. No. NSB/1069/43/GOI/J, dated 27th November 1969).

(vii) Contractors' and disbursers' Ledger :

413. This should be kept in range offices where necessary, in form G. F. M. 38 *vide* instructions in section (xii) of Chapter XXV. When advances are made by the Range Forest Officer to workmen under the rules in Appendix VII or to round officers for the disbursement of pay of establishment and petty works charges, the amounts should be entered at once in the cash book and the ledger and the recoveries adjusted according to the instructions quoted above. The ledger accounts will show the outstandings at a glance and enable the Range Forest Officer to effect speedy recovery thereof and prevent overpayment. A new Range Forest Officer, while taking over charge, should 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.

(viii) Monthly Cash Accounts :

414. Round Officers should close their cash books on the 18th of each month (except March the cash books for which should be closed on the 31st) and immediately submit to the Range Forest Officer an abstract of it in duplicate in Form G. F. M. 33 with the necessary vouchers, for incorporation in the range accounts.

415. The Range Forest officer should close his cash book on the last day of March and on the 20th of other months after incorporating therein the transactions of his round officers in totals of revenue collected, remittances made to the treasury, expenditure incurred and advance recovered, and return to the round officers the duplicate copies of form G. F. M. 33 noting thereon the amounts admitted and disallowed. Within 2 days of closing his cash book, the Range Forest Officers should prepare and submit to the Deputy Conservator of Forests in duplicate an abstract account in form G. F. M. 32 of the range as a whole. These instructions regarding closing and submission of accounts should also be followed by other independent disbursers mentioned in Appendix I who submit their accounts direct to the Deputy Conservator of Forests.

(R. D. No. 716/28, dated 12th July 1928, 12th June 1933 and 27th March 1934)

416. (i) The duplicate copies of Form G.F.M. 32 will be returned by the Deputy Conservators of Forests to the disbursers concerned with orders regarding sums disallowed, etc., noted in the "remarks" column. These copies as well as the copies of Form G. F. M. 33 returned to the round officers should be filed by the respective disbursers and produced at the time of inspection of their offices.

(ii) If the accounts in Form G. F. M 32 are passed by the divisional head clerk when the Deputy Conservator of Forests is on tour, the latter, on his return to headquarters, should examine them and record approval thereof by signing the original copies retained in his office, on the analogy of Article 438.

(R. D. No. P/412, dated 20th November 1943)

417. Each of the Forms G.F.M. 32 and 33 serves the purposes of the monthly cash account, the monthly classified abstract of revenue and expenditure and objection statement, all in one.

418. The Range Forest Officer should submit with his monthly accounts an abstract of the contractors' and disbursers' ledger in Form G.F.M. 39 together with a consolidated receipt signed by him for the advances made by him during the month to workmen, labourers, etc., supported by individual receipts of the payees. The abstract submitted by the Range Forest Officer for March in each year or for March final when necessary, should be accompanied by an explanatory statement giving the information required under heads (1) to (3) of Article 443 (ii) in respect of each item of advance outstanding for more than 12 months.

419. The disbursers who are required to submit monthly cash accounts to the Deputy Conservator of Forests, under Article 415 should also submit supplementary accounts for March as required by Articles 381 if there are transactions of the nature mentioned therein. If not they should report to the Deputy Conservator of Forests, accordingly:

CHAPTER XXVII

ACCOUNTS RETURNS RENDERED BY FOREST DEPARTMENT OFFICERS TO THE ACCOUNTANT GENERAL AND CONTROLLING OFFICERS

(i) General :

420. The directions contained in this chapter shall apply primarily to the accounts of Deputy Conservators of Forests. They shall also apply *mutatis mutandis* to accounts of Conservators and other forest officers who draw funds against their own drawing accounts and render separate accounts to the Accountant General in respect of transactions passing through them.

(ii) Incorporation of Subordinates' Accounts:

421. Before closing the accounts of a month the Deputy Conservator of Forests, should satisfy himself that the accounts of his subordinate officers for the month have been examined and incorporated truly and accurately in his own accounts. For this purpose, the accounts of the latter should reach the office of compilation in time for the preparation and submission of the accounts returns on the due date (See Article 431). If they do not arrive in time to be so incorporated, they should be taken in the following month's accounts but such an occurrence should be avoided as far as possible. In the case of accounts for March, however, until the Deputy Conservator of Forests must keep open his accounts until receipt of all the subordinates' accounts in order that all receipts and payments of the official year may, as far as possible, be brought into the accounts of the year (see also Articles 308, 380, and 381).

(iii) Compilation of Monthly Accounts :

(a) Cash Account :

422. The monthly cash account should be prepared in Form G. F. M. 31. It should show in respect of the following items merely the totals for the month and all other items of receipt of the charge should be entered in detail:—

- (a) *Debtor Side*.—(1) Cheques drawn; (2) deposits received; (3) recoveries of advances from disbursers; (4) revenue received and credited in the cash book under 113-Forest; (5) recoveries made by deduction from pay bills on account of (i) General

Provident Fund (Separately for I-F. S., Class-IV and other than Class-IV) (ii) Postal Life Insurance Fund and Baroda Life Insurance Fund separately (iii) House Rent, (v) Advances (separately for each type of advance) and (v) P. W. Remittances; provided that the bills are accompanied by schedules showing the full particulars of each recovery; (6) refund of forest revenue taken by deduction from revenue; (7) receipts and recoveries creditable to the Central Government; (8) receipts and recoveries creditable to Railways; (9) receipts and recoveries creditable to other States; and (10) Schedule of Sales Tax.

(b) *Creditor Side*.—(1) Remittances to treasuries; (2) deposits repaid; (3) advances made to disbursers; (4) expenditure debited in the cash book to 313-Forest (i) normal and (ii) for Plan Schemes; (5) expenditure debited in the cash book to 513-Capital Outlay on Forests (i) normal and (ii) for plan schemes; (6) receipts and recoveries to be deducted from capital outlay; (7) payments debitible to the Central Government; (8) payments debitible to Railways; and (9) Payments debitible to other States.

(b) *Classified Abstract of Revenue and Expenditure* :

423. A classified abstract of revenue and expenditure should be prepared in Form G. F. M. 40, the expenditure debited to the head "513-Capital Outlay on Forests" being shown separately from that debited to 313-Forests. Under each of the above heads, the expenditure under Plan schemes should be shown separately from the non-plan expenditure. All items of revenue and expenditure recorded in the cash book for the month should be classified and arranged in this return in accordance with the prescribed classification, the entries being made in such detail as may be required by the Accountant General, in order that they may be readily understood and checked.

424. In respect of all unvouched outlay, (*i. e.* items not exceeding Rs. 100 for which no vouchers are submitted to the Accountant General, *vide* Articles 431 and 433), on works which are outside the power of sanction of Deputy Conservators of Forests, the following information should be furnished in the remarks column of the classified abstract:—

(i) reference to item No. of Form G. F. M. 43 in which sanction to the allotment, estimate, rates etc., is intimated to the Accountant General.

(ii) reference to the No. of the voucher of the month in which the total progressive expenditure for the month inclusive of the unvouched expenditure has been shown; or the total progressive expenditure for the month, if there be no vouched expenditure on that work during the month.

(c) *Schedule of Remittances to Treasuries* :

425. A schedule of remittances to treasuries should be prepared, which will be a copy of the divisional register of forest remittances (Article 318) and show each item of remittance separately. A reference to these items should be made invariably against the corresponding entries in the last column of the consolidated receipt received from the treasury concerned (*vide* Article 320). No chalans will accompany the schedule.

(R. D. No. 2954/33 of 18th June 1937)

(d) *Schedules of Transactions with other Governments and Railways* :

426. A schedule should be prepared in Form G. F. M. 41 separately for receipts and payments in which all items of receipts and payments originating in the division on behalf of other Governments (*vide* Articles 277 and 301), should be detailed and grouped by each Government. A separate schedule should be prepared in respect of transactions originating in the division on behalf of Railways, in which the

transactions should be grouped by each Railway. Separate schedule should also be prepared for recoveries under Postal Life Insurance, Baroda Life Insurance and Income Tax.

(e) **Schedules of Deposit Transactions**

427. An Extract register of Forest Deposits received should be written up daily in Form Try 123 from the register of receipts, Form Try 28. It is of importance that each deposit should be confined exactly to its own cage, as the Accountant General has to detail repayments against it.

428. An Extract register of repayment of Forest Deposits should also be written up daily in Form Try 129. Column 3 should show the original amount of the deposit, in the case of first payment, and only the balance available where one or more previous payments have been made; in cases where a lump sum is paid against several credit items, the distribution of the debits should be given separately in columns 7 and 8 against each credit item in column 3, working up to the total payments of the voucher.

429. A plus and minus memorandum of deposit transactions of each month should be prepared, showing the opening balance, total receipts, total repayments and closing balance. As this balance should always agree with the aggregate of repayable deposit balances upon the deposit register, it should be reduced in the memorandum for April by the amount reported for lapse under Article 441.

(f) **Abstract of Contractors and Disbursers' ledgers**

430. An abstract of Contractors' and Disbursers' ledgers should be prepared monthly in Form G. F. M. 139. In this abstract should be shown, in consecutive order, first the contractors' accounts and then the disbursers' accounts. The advances made by Range Forest Officers to workmen etc. under Article 1284 and amounts recovered by them will be shown in lump separately against each Range Forest Officer. The columns should be totalled separately for contractors' and disbursers' accounts.

(iv) **Submission of Accounts to the Accountant General**

431. A copy of the monthly register of cheques drawn (Article 321) should be submitted to the Accountant General on the last day of each month, and the other accounts mentioned below should be submitted so as to reach the Accountant General by the 8th of the month following that to which they relate (except in the case of accounts for November, February and March, for which see Article 436):—

(1) Monthly cash account Vide Article 422

(2) Classified abstract of revenue and expenditure Vide Article 423

(3) Schedule of remittances to treasuries Vide Article 425

(4) Schedule of transactions with other Governments, Vide Article 426
 Schedule of income tax, schedule of Postal Life Insurance, and schedule of Baroda Life Insurance

(5) Schedule of transactions with Railways Vide Article 426

(6) Extract register of deposits Vide Article 427

(7) Extract register of repayments Vide Article 428

- (8) *Plus and Minus* memo of forest deposits *Vide Article* 429
- (9) Schedule of Provident Fund, I. F. S. *Vide Article* 422
- (10) Schedule of General Provident Fund Class-IV *Vide Article* 422
- (11) Schedule of G. P. Fund other than Class-IV *Vide Article* 422
- (12) Schedule of P. W. Remittances *Vide Article* 422
- (13) Schedules of Festival Advance, etc. *Vide Article* 422
- (14) Schedules of Sales Tax *Vide Article* 422

These should be accompanied by all vouchers required by Article 433 and vouchers for all other items of payments entered in the monthly cash account. Blank returns should not be submitted, but a note should be made at the foot of the account that they are blank.

432. A certificate signed by the Deputy Conservator of Forests should be attached to the monthly cash account to the following effect:

(i) that the lump sums shown agree with the details in the cash book and also with the subsidiary returns after making allowance for:

- (a) cash recoveries of over payments noted in the cash book but not shown in the cash account as separate items,
- (b) refunds of forest revenue noted in the cash book but taken by deduction from revenue in the cash account,
- (c) receipts and recoveries on capital account noted in the cash book but deducted from expenditure under the head "513, Capital Outlay on Forests" in the cash account,
- (d) recoveries of "work advances" noted in the cash book but deducted from payments under that head under "313, Forests" in the cash account, and
- (e) security deposits transferred from one work to another and shown in the registers of deposits received and repaid but not in the cash books and

(ii) that the account balance agrees with the actual cash balance, the certificate being worded as shown in note (c) to Article 307.

433. A certificate in the following form signed by the Divisional Forest Officer, should be attached to each classified abstract of expenditure:

"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 entered in this account could not, with due regard to the interests of the Government service, be avoided. I certify that, to the best of my knowledge and belief the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 100 in amount and vouchers for all items adjusted by book transfer with other Governments, departments etc. are attached to the account. I have, so far as possible, obtained vouchers for other sums, and am personally responsible that they have been so destroyed that they cannot be used again."

434. Fair copies of accounts should be signed only after they have been compared with office copies. All money transactions passing through the office should be subjected to a careful scrutiny and the Deputy Conservator of Forests cannot escape this responsibility even if the accounts are signed by his Head Clerk under the provisions of Article 438.

435. For special reasons the Deputy Conservator of Forests may authorise a few days' delay in the submission of the accounts, but if they are not despatched on or before the 10th of the following month the reasons for delay must be intimated invariably on that date.

436. The accounts for February and November should be despatched punctually on the last day of each of those months and those for March so as to reach the Accountant General by the 12th of April of the succeeding financial year at the latest; but the schedules of transactions with other Governments and Railways (Article 426) for March should invariably be despatched so as to reach the Accountant General not later than the 7th of April and all correcting entires affecting those schedules should be intimated so as to reach him by the 12th April at the latest.

437. In addition to the ordinary accounts for March, a supplementary account for that month, in the form of the cash account (Form G. F. M. 31) comprising the transactions included in the supplementary account books (Articles 380 and 381) should be submitted to the Accountant General so as to reach him by the 1st June, or such other date as may be prescribed by him. This will be accompanied by the usual classified abstract of revenue and expenditure, schedule of remittances to treasuries and the necessary vouchers, etc.

438. When the Deputy Conservator of Forests signs the accounts while on tour and cannot give the certificates required by Articles 432 and 433 they should be furnished separately when he returns to headquarters. Similarly, when the Deputy Conservator of Forests, is on tour and is not able to sign and submit the accounts so as to reach the Accountant General by the prescribed date, they may be despatched over the signature of the Deputy Conservator of Forests, Head Clerk, if delay can be saved thereby. In that case, the vouchers to accompany the accounts should invariably be signed by the Deputy Conservator of Forests, himself as required by Article 325(i) and despatched with the accounts or as soon after their submission as possible; the certificates required by Articles 432 and 433 in the cash account and the classified abstract of revenue and expenditure will be omitted and in their place the Deputy Conservator of Forests should subsequently (after examining the account books and other papers at headquarters) send to Accountant General :—

(1) 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.”

(2) The certificates prescribed in Article 432 in respect of the monthly cash account; and

(3) The following certificate in respect of the classified abstract of expenditure :—

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 entered in the classified abstract of expenditure in Form G. F. M. 40 (with the exception of the under-mentioned 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 certify that, to the best of my knowledge and belief, the payments included in that account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs. 100 in amount, and vouchers for all items adjusted by book transfer with other Governments, Departments, etc., have been submitted to the Accountant General. I have so 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

Item No.	Voucher No.	Sub-Head	Amount
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Deputy Conservator of Forests

439. At the end of every quarter a certificate should be recorded on the Extract Register of Receipts of Deposits (Form Try-123), by the Deputy Conservator of Forests that he has examined the register personally, and that the entries are made with the utmost care and regularity.

Note.—The examination is not intended to be mechanical, and to secure only that all necessary entries made are initialled without fail at the time of the transaction, but also that no moneys are placed unnecessarily in deposit, or allowed to remain there without good cause.

440. In April each year, the Deputy Conservator of Forests should examine the Register of Receipts of Deposits (Form Try. 28) of the second preceeding year and transfer to a Clearance Register in Form Try. 123 with suitable change in the headings, all the outstanding balances which are not reported for lapse under Article 441. To this Clearance Register should also be transferred any items in the last preceeding Clearance Register but one, that are for special reasons not allowed to lapse to Government. It should then be submitted to the Accountant General in order that repayments during the next two years may be recorded in it in the columns provided for the purpose.

Note.—It is not intended that the Clearance Register should be used in Divisional Offices; the repayment of items entered in the Clearance Register should continue to be recorded there in the original Receipt Register, *vide* Article 365.

441. Immediately after 31st March each year, a statement of deposits or balances of that year which lapse under Article 372 should also be submitted to the Accountant General in Form Try. 128. For this purpose, the register of deposits should be examined early in March and steps taken to repay all deposits and balances which have become due for repayment. The items finally entered on 31st March in the statement of lapsed deposits should be marked off in the register of receipts as having lapsed and been credited to Government on 31st March.

Note.—In preparing the lapsed statement the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

(v) Submission of Accounts to the Conservator :

442. Soon after the submission of the monthly accounts to the Accountant General, the Deputy Conservator of Forests should submit the following accounts each month to the Conservator on such date as may be prescribed by him :—

(1) A summary in Form G. F. M. 24 of receipts and issues of timber and other forest produce in depots *vide* Article 246. If any produce is entered as received during the month, the expenditure on account of which cannot be charged in the same month, the reason will be briefly recorded in the "Remarks" column against the entry in question.

(2) A return in Form G. F. M. 36 of revenue outstandings, which should be prepared from the register of revenue outstandings (Form G. F. M. 35,

Article 314) All the columns of the return should be filled in whenever there is a sale or a transaction in which the revenue is only partially realised; 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 total 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 12 months remains unadjusted and the steps taken to recover it.

(3) Classified abstract of revenue and expenditure (Form G. F. M. 40) in which the items should be entered in such detail as the Conservator may direct. The closing cash balance of the division for the month to which the abstract relates should be shown at the beginning of the return to enable the Conservator to see whether it is within the prescribed limit (See Article 307, note 3).

(4) The monthly abstract of the contractors' and disbursers' ledger prescribed by Article 430, together with vouchers and the consolidated receipts of Range Forest Officers for work advances made by them (Article 284).

443. The abstract of the Contractors' and disbursers' ledger for March in each year, or for March Supplementary when such is rendered, should be accompanied by

(i) a consolidated acknowledgement by Deputy Conservator of Forest testifying the correctness of the total balances outstanding against contractors and disbursers at the end of the account year (based on their individual acknowledgements which should be obtained annually and retained in the divisional office), and

(ii) a brief explanatory statement showing, in respect of each account in the abstract containing items outstanding for more than 12 months, (1) the year of payment and the outstanding balance of each such item at the end of each year beginning from the year of payment (2) the circumstances in which it remained unadjusted and, (3) the steps taken with a view to its early clearance.

In this explanatory statement the items of advances outstanding against each Range Forest Officer should contain details of the amounts advanced by him under Article 284 and outstanding against workmen, labourers, etc.

444. The ledger abstract for March Supplementary will open with the closing balances of March. The abstract for April which will in turn open with the closing balances of March Supplementary cannot therefore be prepared and submitted until the latter accounts are rendered and the closing balance of the year ascertained; but it should be submitted not later than the 25th May.

445. The ledger abstracts for the last month in the financial year referred to in Article 443, and the vouchers and other documents accompanying them should, after scrutiny, be forwarded by the Conservator to the Accountant General within 10 days of their receipt. The abstracts for other months will be retained in the Conservators' office but the vouchers accompanying them should be forwarded to Accountant General within 10 days of their receipt.

CHAPTER XXVIII

DUTIES OF THE CONSERVATOR IN RESPECT OF ACCOUNTS

446. (1) The duties of the Conservator with regard to 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) He is further required specially to control the adjustment of advances and outstandings on account of revenue.

(iii) He is responsible for seeing that the accounts returns are punctually submitted to the Accountant General by Deputy Conservators of Forests.

(iv) Under the authority of the Government he can delegate all or a portion of his duties with regard to the control of the accounts to the gazetted Government servant in charge of his office.

(v) He should sign all letters issued from his office sanctioning expenditure, appointments, etc and may delegate the power to a gazetted Government servant in charge of his office but not to the Head Clerk or other office employee.

Note.—For powers delegated to Superintendents in the Conservators' offices in matters mentioned in this article see Appendix VIII.

447. On receipt of the divisional accounts mentioned in Article 442, the Conservator should take the following action :—

(i) He will carefully examine the classified abstracts of revenue and expenditure and notify to the Accountant General in Form For. 43 any items which he considers open to objection or which are wrongly classified. The Conservator may also address Deputy Conservators of Forests direct regarding any items on which he requires further information.

(ii) He will scrutinise the entries in Forms G. F. M. 24 and 36 and compare them with the transactions shown in Form G. F. M. 40, the opening and closing balances being also carefully checked. He will address Deputy Conservators of Forests regarding any discrepancies which may be noticed.

(iii) He will examine the monthly abstracts of contractors' and disbursers' ledger 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 VII and are promptly recovered, and that interest due is being properly charged and recovered. The further disposal of the abstracts is explained in Article 445.

CHAPTER XXIX

AUDIT BY THE ACCOUNTANT GENERAL

448. The duties of the Accountant General with regard to Forest accounts are:—

(a) to audit the monthly accounts submitted by forest officers, and

(b) to regulate the expenditure within the budget grant sanctioned by Government and the appropriation made by the Chief Conservator and Conservators.

449. Items objected to or retrenched by the Accountant General will be entered in an objection statement (Form No. For. 43) which will be forwarded to the Divisional Officer concerned for needful action. The statement (in original) 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 copies of the Divisional classified abstracts of revenue and expenditure.

Note.—For duties of officers and action to be taken by them with regard to audit objections, see rules 28 and 220 F. P. II., and for waiving of recoveries of amounts placed under objection rule 161(I) F. P. I. See also Appendix XI to this Volume regarding functions of Audit.

450. (i) After completing the audit of the monthly accounts, the Accountant General will prepare summaries of revenue and expenditure (Form For. 237) for each division (including Direction divisions) and furnish copies of them monthly to the Conservators concerned. Summaries will also be prepared in respect of General Direction division and of the accounts officers directly subordinate to it and supplied to the Chief Conservator.

(ii) The Accountant General will likewise furnish the Conservators and the Chief Conservator, not later than the first week of August, with statements showing the March final figures of receipts and expenditure for the previous year, to enable them to have correct figures for the preparation of the budget and the annual summary of revenue and expenditure (Form For. 238)

(R. D. No. 2935/28 of 6th August 1929)

PART IV

Budget Estimates

CHAPTER XXX

ANNUAL FOREST DEPARTMENT BUDGET ESTIMATES

(i) General :

451. All matters connected with the preparation, consolidation and submission of the budget estimates are governed by the provisions of the Bombay Budget Manual, F. P. X. The following supplementary instructions are laid down for the preparation of forest estimates and for enforcing the budget rules.

(ii) Preparation of the several parts of the estimates under "113-Forest" Receipts and "313 - Forest" - Expenditure :

452. Annual budget estimates should be prepared by the Deputy Conservators of Forests, the Deputy Conservators of Forests, Silviculture and Forest Utilization, and Publicity and Liaison, and the Superintendent, Wild Life Sanctuary, Sasan in forms prescribed by Government and submitted to the Conservators. The Conservators should prepare the estimates in the same forms and submit them to the Chief Conservator. The Chief Conservator will submit consolidated estimates in the same forms to Government. The latest forms prescribed are A, B, C, and D under Government Finance Department Circular No. A. P. B. 1073/2032/K, dated 3rd September 1973.

453. The budget estimates as under should be submitted to the Chief Conservator by the Conservators and to the Conservators by the Deputy Conservators of Forests, the Deputy Conservators of Forests Silviculture and Forest Utilization and Publicity and Liaison, and the Superintendent Wild Life Sanctuary on the dates specified below :—

To the Conservators from Deputy Conservators of Forest, Deputy Conservators of Forests, Silviculture and Forest Utilization and Publicity and Liaison and Superintendent, Wild Life Sanctuary.

To the Chief Conservator from the Conservators.

(1) Estimates under "113, Forest" in respect of Revenue Receipts in Form A prescribed in G. C. F. D. No. A. P. B. 1073/2032-K, dated 3rd September 1973.

1st August

31st August

(2) Estimates of expenditure under "313, Forest".

(i) Statement B Standing charges.

1st August

31st August

To the Conservators from Deputy Conservators of Forests, Deputy Conservators of Forests, Silviculture and Forest Utilization and Publicity and Liaison and Superintendent, Wild Life Sanctuary.

To the Chief Conservator from the Conservators.

- | | | |
|--|------------|-------------|
| (ii) Section I, New Item in Form C (with details in statements 1 and 2 in respect of New Schemes or New Instruments of service on which estimated expenditure is not less than the prescribed monetary limit.) They should be accompanied by information in supporting Form D. | 1st August | 31st August |
| (iii) Estimates in statement E in respect of Schemes not provided for in (i) and (ii) above. | do. | do. |

Nota.—All the above dates may be changed by the Chief Conservator so as to ensure submission of the Budget Estimates to Government by the dates fixed by the Government in Finance Department for the year.

454. Detailed instructions for preparation of departmental estimates are given in Chapter III of Bombay Budget Manual, (F. P. X.) and G. C. F. D. No. A. P. B. 1073/2032-K, dated 3rd September 1973.

455. Estimates in statement B for expenditure should represent only standing charges, viz. Plan and Non-Plan schemes which would become "committed" items in the year.

456. Section I New Items in Form C accompanied by information in the form of statement D. will be proposed for new Schemes and works on which estimated expenditure is not less than the prescribed monetary limits which are as under :—

	New Service	New Instrument of Service
	Rs.	Rs.
(1) Recurring ..	50,000	50,000
(2) Non-recurring ..	1,00,000	2,00,000
(3) New Major Work ..	1,00,000	2,00,000
(4) Loan ..	5,00,000	5,00,000

In respect of grant-in-aid which is not so far paid, the limit is Rs. 25,000 for recurring and Rs. 50,000 for non-recurring expenditure. The item should be drafted in the form reproduced below :—

STATEMENT OF A NEW ITEM OF EXPENDITURE

Form C

Name of Department	
Name of Minister concerned	
Sector	
Sub-Sector	
Major Head	
Sub-Major Head	
Minor Head	
Sub-Head	
Item (Description of Item).	
Recurrent Rs.	Non-recurrent Rs.
Total Rs.	Ultimate annual recurrent Rs.

Remarks—(Justification for the provision).

In case of new items for plan-schemes, the number of the scheme and the Head of Development should be mentioned in brackets after the subject of the item. The name and number of the scheme should be in accordance with the Development programme that may be communicated by the General Administration Department. The write up should give full details of the scheme covering particularly all the salient features of the scheme, the need for its implementation, total financial outlay envisaged during the Plan period on the Scheme, pattern of financial assistance by way of grant, Loan, etc. The amount required during the year for implementing the Scheme, and the period the ultimate cost involved, and the physical targets, if any, sought to be achieved, etc., should be mentioned in details. All material considered relevant and important by the department may be given in the write up. The details of staff and financial implications may be given in Statements 1 and 2 with information in Form D as prescribed in The G. C. referred to in Article 454.

457. *Statement E.*—Estimates in respect of schemes which are not provided for under the standing charges, *i. e.* in statement-B budget estimates, and which are not required to be treated as section I New Items as specified in Article 456 should be furnished in statement E accompanying G. C. F. D. No. APB. 1073/2032/K, dated 3rd September 1973. Thus in respect of all schemes which are being continued from year to year, provision should be made in statement E. The financial assistance in respect of these schemes should not be included in regular budget estimates as "receipts" but it should be shown under the relevant column in the statement "E". It should be ensured that the provision proposed in this statement is not included in the regular budget estimates in Form B.

458. Each part of the Estimate should be complete in itself and accompanied by a separate note fully explaining under each head the increase or decrease in the ensuing year's budget estimates as compared with the actuals for the previous year and the sanctioned estimate for the current year. The explanatory note should be accompanied by a justification in detail of the proposed revenue and expenditure for the ensuing year under each head.

459. *Method of budgeting for re-grant of lapses.*—In order to provide for works which are expected to be completed within the year but are unavoidably held over to the next financial year in which provision for them does not exist, lump sums should be provided for in the budget estimates for the re-grant of lapses of the preceding year which should be counter balanced by deduct entries of equal amounts on account of anticipated savings at the end of the year. The annual budget grants are

communicated early in April and ordinarily it should be possible to complete works according to programme, within the financial year and without rush of expenditure in March. If however lapses occur unavoidably, the method indicated above facilitates the continuance of important works without hampering their progress and rush of expenditure in March is avoided. (F. D. No. 3598-A of 19th September 1927).

460. The new minor works approved by the Chief Conservator for inclusion in the budget estimate will be communicated to the Conservators in August and the lump sum provision for them should be made in the Estimates under Statement E under the head Lump provision for minor works under-“313” Forest (1) Communications and Buildings”. New major works shown in statement C should not be included in any other part of the estimate. Statement C should contain new items only. Provision for non-plan works in progress should be made in statement B, *see* Article 455.

(iii) New provincial Major works under “259-Public Works” (Non-residential Buildings) and “ 283-Housing (Residential Buildings)” :

461. Instructions for preparing the list of new major works are given in paragraphs 57 to 60 F. P. X. The Conservators should submit to the Chief Conservator by 31st July annually in Form No. 1. of F. P. X. lists of new major works under “259-Public Works” proposed for execution in the ensuing financial year through the agency of the Public Works Department. The list should include only such works as have received the administrative approval of Government and they should be arranged in order of urgency.

(iv) New Provincial Minor works under “ 259-Public Works (Non-Residential Buildings” and “ 283-Housing residential Buildings ”) :

462. The control over minor works carried out for the Forest Department by Public Works Department is vested in the Chief Conservator. The Chief Conservator is empowered to allot funds for minor works under the head “259-Public Works” and “283-Housing” up to a limit of Rs. 10,000 in each case from the discretionary grant placed at his disposal by the Public Works Department, after the works are administratively approved and technically sanctioned by the competent authority *see* Section No. 17 in Appendix XXVII to the Bombay Public Works Department Manual, Volume II.

463. Conservators should submit to the Chief Conservator not later than 15th August annually in the following form, lists of minor works under “259-Public Works” and ” 283-Housing” for which provision is required to be made in the budget estimate of the ensuing year :—

- (1) Serial number.
- (2) Name of work.
- (3) Sanctioned estimate.
- (4) Authority sanctioning the estimate.
- (5) Provision required during the ensuing year.
- (6) Justification for the work.

The Chief Conservator will submit an estimate of the requirements of the Forest Department to Government in the Public Works Department by 15th September annually.

464. Information about the amounts that lapsed on the books of the civil officers towards the end of the previous year out of the discretionary grants under “ 259-Public Works ” and “ 283-Housing ” placed at their disposal by Government should be reported to Government in the Public Works Department by

1st June at the latest with reasons therefor. What is required to be reported is the amount that actually lapsed with the officers concerned, *i. e.* any balance left out of the grant together with the amounts surrendered to them by the Executive Engineers of divisions and which the civil officers could not surrender to Government in time.

(Public Works Department No. 554/36 of 8th March 1940 and 4th September 1942).

(v) **Estimate of Extraordinary Receipts and Charges :**

465. The Conservators should submit to the Chief Conservator by 20th September each year an estimate of extraordinary receipts and charges, if any, for the ensuing year under the major heads "113-Forest-Other Receipts" and "313-Forest Divisional Offices-Other charges" respectively referred to in foot notes (113) and (209) Appendix I (pages 81 to 196) F. P. X. (*see* Article 295 (iii) of this Volume). The Chief Conservator should communicate the consolidated estimates containing details by minor heads to Government in the Agriculture Forest and Co-operation Department so as to reach it not later than 1st October (F. D. No. 2664 of 7th July 1927).

CHAPTER XXXI

DISTRIBUTION OF GRANTS AND CONTROL OF REVENUE AND EXPENDITURE :

(i) **Distribution of Grants. :**

466. The method followed by Government in communicating and distributing grants is explained in Chapter IX of F. P. X. On receipt of intimation from Government regarding the sanctioned Estimates of Revenue and the amounts finally allotted for standing charges and fluctuating items of expenditure, the sanctioned estimates and the grants will be distributed by the Chief Conservator among the Conservators by detailed heads. Conservators in turn will distribute the allotments among the Divisions by detailed heads. This distribution need not be communicated to the Accountant General.

(ii) **Watching the progress of Revenue :**

467. The duties of collecting and controlling officers in watching the progress of revenue are given in Chapter VIII of F. P. X. The Deputy Conservators of Forests and Conservators should try as far as possible to realise the full budgetted revenue and to attain this object they should personally watch the progressive totals from month to month with the help of the register of revenue demands and outstandings and of monthly and progressive revenue and expenditure (*vide* Articles 309, 311, 379 and 472).

(iii) **Appropriation of Budget Grants By Deputy Conservators of Forests :**

468. On receipt of budget grants from Conservators at the beginning of April, Deputy Conservators of Forests should draw up a detailed programme of works etc. to suit the allotments and make arrangements for carrying it out, intimating at the same time to the subordinate disbursing officers concerned their quota of the grants and the works for the proper execution of which they are responsible.

469. At the beginning of each subsequent month, after the closing of the previous month's accounts, the Deputy Conservators of Forests should scrutinise and revise the programme of works with special reference to (1) expenditure incurred to date and the balances of the grants (2) the progress of works as ascertained by inspection during tours and otherwise and (3) the ability of various subordinates

and contractors in charge of the works to complete them according to programme by the end of the financial year having regard to the labour supply available, nature of the season and other circumstances. Works showing unsatisfactory progress should be speeded up by issue of orders to the individuals concerned.

470. In the monthly returns of expenditure submitted by Deputy Conservators of Forests to Conservators (*vide* Article 472) the figures in the column "probable expenditure for the remaining months of the financial year" should be based on the special monthly scrutiny as detailed in the preceding paragraph as regards expenditure under "Forest Conservation and Development" etc. while in calculating the probable expenditure under "Direction and Administration" the vacancies in the sanctioned establishment which might remain unfilled, the leave taken by officers and subordinates and the several changes occurring from time to time should be taken into consideration.

471. Any savings anticipated should be promptly surrendered and not held up till the last on the vague likelihood of their being required for some purpose and any extra grants required for inevitable items of expenditure should be indicated with full explanation of the savings or excess. Remarks such as "Actual requirements" "Due to strict economy," "Less expenditure than anticipated" do not adequately explain the cause of savings. It is not sufficient to say that certain operations provided for in the budget were not carried out; the actual reasons for which it was considered necessary to omit the works or the circumstances which prevented their being carried out should be stated.

(iv) Watching of actuals by Conservators :

472. Conservators should watch the monthly expenditure by detailed heads against budget grants and for this purpose they should obtain from the Deputy Conservators of Forests, every month a statement in Form G. F. M. 44 of monthly and progressive revenue and expenditure and estimated figures for the remaining months of the financial year and should maintain a register in form for 5 as directed in paragraph 107(3) of F. P. X. The monthly statement must be despatched by the Deputy Conservators of Forests on the 5th of the month following that to which the accounts relate.

Note.—With a view to curtailment of work Conservators may permit the discontinuance of the submission of the monthly divisional returns for the months of April to August provided the Deputy Conservators of Forests are ordered to report any substantial savings or excesses in expenditure as compared with the sanctioned estimate which may be foreseen during those months as a result of the monthly scrutiny.

473. On receipt of the monthly statements from Deputy Conservators of Forests, Conservators should regularise the anticipated excesses, if any, by redistribution of or reappropriation of grants within their powers in the manner explained in paragraph 132 of F. P. X.

474. After the monthly scrutiny and consolidation of the monthly returns Conservators should draw the attention of the Deputy Conservators of Forests, if the figures in these returns indicate that works are not progressing satisfactorily and the grants therefore are likely to lapse or that expenditure is progressing too rapidly with the possibility of its resulting in an excess over sanctioned grants.

(v) Control of Expenditure by Chief Conservator :

475. (i) To enable the Chief Conservator to carry out his function as controlling officer as laid down in Chapter X of F.P.X, the Conservators should submit, for each of the months of September to March, a statement of revenue and expenditure in Form G. F. M. 44 indicating therein the anticipated increase or decrease as compared with the sanctioned grants and the detailed reasons for the same. The grants should be shown in this statement as modified from time to time by orders of reappropriations or redistribution of the Conservator and higher authorities. As these statements form the basis for all reappropriations, supplementary grants and surrender of savings

they should be compiled very carefully with a view to showing as accurate a revised estimate as possible and submitted so as to reach the Chief Conservator of Forests not later than the 12th of the month following that to which they relate. Any substantial savings or excesses in expenditure foreseen during the month for which no return has been prescribed should be reported at once to the Chief Conservator of Forests.

(ii) With a view to help the controlling officer in exercising effective control Government under their Finance Department Circular No. ६३२ 1068/794-३, dated 27th December 1968 have directed that all drawing officers should keep a liability register in form A accompanying that circular and submit to the controlling officer by the 10th of every month beginning from October in each financial year, an extract of expenditure incurred in connection with each liability in Parts 1, 2, and 3 of Form B accompanying the same Circular. These forms bear Press Nos. Gen. 283 g and Gen. 283 Ag, 283 Bg and 283 Cg and are obtainable from the Government Press on indent.

CHAPTER XXXII

REAPPROPRIATION AND REVISED ESTIMATES

(i) Reappropriations :

476. The rules regulating the reappropriation of grants are given in paragraphs 124 to 132 of F.P.X. The powers of the Chief Conservator and the Conservators to sanction reappropriation are given at S. No. 70 of F. P. VII.

Note 1.—As regards transfers from one primary unit to another under “313-Forest-Conservation and Development etc.” it is desirable that these should be ordered by the Chief Conservator only, as, before ordering such reappropriations, it is necessary to see whether the excess in one Circle under a primary unit can be met from savings in other Circles under the same unit. But when in urgent cases transfers from one primary unit to another are sanctioned by Conservators under the powers vested in them, copies of the reappropriation statements sanctioning them should be sent to the Chief Conservator.

Note 2.—The controlling officers are empowered to reappropriate funds between two sub-heads (other than those covered by S. No. 70 *vide* para 476) subordinate to the same minor head subject to the following conditions :—

- (1) Both the sub-heads affected should be under the control of the same controlling officer.
- (2) The reappropriation should be effected in the light of information regarding actual expenditure available not earlier than December.
- (3) It should not be for an amount exceeding Rs. 15,000.
- (4) It should not result in regional imbalance. (Government Resolution, Finance Department No. PGT-1059-B-1, dated 31st August 1959).

Note 3.—The controlling officers are authorised to sanction reappropriation between two minor heads subordinate to the major head under the control of the same controlling officer subject to the following conditions :—

- (1) Funds provided for charged expenditure should not be re-appropriated to meet votable expenditure and *vice-versa*.
- (2) No re-appropriation should be made from provision for Plan Schemes / Works to non-plan expenditure.
- (3) Funds should not be re-appropriated to meet new expenditure not provided for in the budget estimates.
- (4) The funds should not be re-appropriated to meet the expenditure not sanctioned by competent authority.
- (5) The funds should not be re-appropriated from one major head to another major head under the same grant.
- (6) Funds should not be re-appropriated to any work which has not been administratively approved or technically sanctioned.
- (7) The amount appropriated to any work shall not exceed the amount approved or sanctioned for the work by a sum greater than the excess which may be authorised under the rules framed for the purpose.
- (8) The re-appropriation should not exceed—

- (a) Rs. 50,000 in the case of expenditure other than works.
- (b) Rs. 1,00,000 in case of expenditure on works.

(G. R., F. D., No. ६३२ 1067/5225-६, dated 10th August 1967).

477. The rules for the preparation and submission of the revised estimates are given in Chapter XI of F. P. X. The 6, 8 and 9 monthly revised estimates of the Department under "313-Forest", will be prepared by the Chief Conservator and submitted to Government in the Agriculture, Forest and Co-operation Department.

These revised estimates will be prepared with the help of the summaries of revenue and expenditure received from the Conservators in accordance with Article 475 of this manual.

(iii) Regulation of excesses over final appropriation ;

478. The procedure for regularisation of excesses over final appropriations after the close of the year is given in paragraphs 147 and 148 of F. P. X. On receipt of the Divisional return of expenditure for the last month in the year, the Conservators should specially analyse the causes of any large divergence between the actuals and the sanctioned grant as finally modified, to see whether the excesses and savings could not have been anticipated and regularised during the year, and issue clear instructions to the Deputy Conservators of Forests with a view to ensuring better control over expenditure in future years.

CHAPTER XXXIII

ANNUAL APPROPRIATION REPORT

479. As soon as the supplementary accounts for March are closed, the Deputy Conservators of Forests, including Deputy Conservators of Forests, Silviculture and Forest Utilization, and Publicity and Liaison, and the Sanctuary Superintendent, should submit to the Conservators a return in Form G. F. M. 44 showing the actual receipts and expenditure under each detailed head for the financial year, with reasons for increase or decrease, if any, in the figures as compared with the sanctioned budget estimates for the year under report. This return should be submitted so as to reach the Conservators by 10th May each year. On receipt of the above return the Conservators should 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 Chief Conservator by 20th May.

480. The report should be in form G. F. M. 45 and should contain figures under the minor heads (a) to (c) and Refunds of revenue under "113 Forest" and under the minor heads and primary units of expenditure under "313 Forest" charged and voted items being shown separately. All variations in figures should be fully explained in a separate note. While explaining the savings and excesses under expenditure the instructions given below the form should be carefully observed. Particular attention is drawn to instruction (c) and when the variation is due to several causes the exact or appropriate amount due to each cause should be stated.

481. *Store account.*—The Conservators should submit to the Chief Conservator of Forests by 5th August each year, an account of departmental stores, including buildings, in Form No. Gen. 238. A consolidated return will be prepared by the Chief Conservator and submitted to the Accountant General by 1st September for inclusion in the Appropriation Accounts and Audit Report.

(F. D. No. 8267 of 19th August 1939 and 8th January 1940)

Note.—Depreciation cost of dead stock articles has to be worked out from time to time in accordance with the rules prescribed in section XXIV of the Bombay Contingent Expenditure Rules (F. P. IX). The rates of depreciation for the several articles of tools, plant, etc. are laid down in paragraph 454 of Gujarat P.W.D. Manual.

482. *Remissions of revenue and abandonment of claims to revenue.*—The return showing remission of revenue and abandonment of claims to revenue referred

to in rule III in Section I of Appendix 19 to F.P. I. (1959 edition) should be submitted by Conservators of each Circle direct to the Accountant General so as to reach him by 15th August, a copy being sent, at the same time, to the Chief Conservator for information.

483. *Grants of Forest produce free or at concessional rate.*—The return showing the grants of forest produce free or at concessional rates, referred to in rule-III-B in Section I of Appendix 19 to F.P. I. (1959 edition) should be submitted by the officers concerned, so as to reach the Chief Conservator by 31st July every year. The latter officer will consolidate the returns by Circles and forward them to the Accountant General so as to reach him by 15th August.

484. *Trading Account and Review of the working of the Forest Department Saw Mills.*—The Conservator of Surat Circle should submit to the Chief Conservator by 15th July, the proforma Trading Accounts and review of the working of the departmental Saw Mill at Waghaj. The Chief Conservator will scrutinise the review and forward it to the Accountant General by 1st August for incorporation in the Appropriation Accounts.

(R. D. No. 6533 (F.D.) of 20th January 1931 and 9145-D/28 of 26th August 1932)

PART V

CHAPTER XXXIV

ANNUAL ADMINISTRATION REPORTS AND OTHER PERIODICAL RETURNS

485. A brief annual report or statement of progress in each division for the twelve months ending on 31st March should be submitted to the Conservator by the Deputy Conservators of Forests through the Collector of the district not later than 1st July, in the form prescribed for the Conservators' annual report (*vide* Art. 489). The appendices to the report prescribed in Art. 490. should be submitted to the Conservator a fortnight earlier. The directions in Art. 490 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 the forms accompanying the Deputy Conservators of Forests' report should be prepared and submitted.

486. The Conservators should prepare short reports for their Circles exhibiting in a concise manner the progress of work during the year and submit them to the Chief Conservator not later than 15th July. The reports should be typewritten in Gujarati and prepared in the form prescribed and in accordance with the instructions contained in Articles 488 and 489. The appendices prescribed in Art. 490 should be submitted separately to the Chief Conservator a fortnight earlier.

487. (i) From the Circle Administration Reports and other information in his possession the Chief Conservator will compile a concise report for the State, omitting unimportant details, and submit a typewritten (in Gujarati) copy of it to Government by 15th August for approval by Government.

(ii) While approving the Administration Report the Government will also accord sanction to the printing of the required No. of copies in Gujarati and in English at the Government Press.

(iii) The Chief Conservator of Forests will then send a copy of the approved Administration Report to the Director, Government Printing and Stationery, Ahmedabad for printing. This will be normally by 1st September of the year following the close of the year to which the Report relates. The Director should print the report expeditiously and forward proof copies to the Chief Conservator of Forests. The printed Report should be finally published by 8th November next following the year to which it relates.

(iv) The approved Annual Administration Report should also be translated into English and the required number of copies got printed at the Government Press and supplied to the Central Government and to other State Governments.

(G. R. P. and S. D. No. ADR-1154 of 13th April 1955, G.C.G.A.D. No. VHB-1066-GH, dated 16th May 1966 and G.R.G.A.D. No. VVA-1066-I-3-P, dated 8th July 1966)

488. In compiling the report the following principles should be strictly followed :-

(i) The Annual Administration Report is a record of work done and as such should contain no proposals for future action or complaint regarding inadequacy of funds, establishment, etc. Such representations should form the subject of separate reports.

(ii) 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.

(iii) No more paraphrasing and reproduction of the statistics should be allowed in the report.

(iv) 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.

(v) 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. Prominence should be given to facts which are likely to interest the public.

(vi) 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. Such tables can be avoided by giving the previous year's totals or the averages of a specified number of past years in one or two lines below the year's total in the relevant appendices.

(vii) The printing of statistics side ways on a page should be avoided as far as possible.

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

(ix) 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.

(x) 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 expects 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.

(R. D. No. 7232 of 12th September 1892)

(xi) Hypothetical figures should be avoided in official reports.

(R. D. No. 5664 of 5th August 1889)

(xii) 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 accompanying them.

(R. D. No. 7286 of 6th October 1893 and G. D. No. 980 of 27th March 1922)

(xiii) The Botanical Scientific names should be given in brackets after the local names commonly used, wherever necessary.

489. The Annual Administration Report should contain 6 chapters as under :—

(G. L. A. and C. D. No. MTG/1068/3234/D, dated 31st July 1968).

CHAPTER I

ADMINISTRATION

This chapter should deal with establishments, services, deputation, and training.

CHAPTER II

CONSTITUTION OF FORESTS

This chapter should give circlewise area of forests; reasons for additions and exclusions of areas; forest settlement; demarcation and survey; and position of private forests.

CHAPTER III

MANAGEMENT AND EXPLOITATION OF FORESTS

This chapter will include preparation and control of working plans; roads and buildings; protection of forests including unauthorised felling and removal of forest produce; injury by fire; unauthorised grazing and other forest offences; agency of exploitation, and outturn and sources of forest produce.

Information on Government Saw Mills and other Plants, and on wireless and vehicles with the Forest Department will also be given in this chapter.

CHAPTER IV

TARGETS AND ACHIEVEMENTS

This chapter should deal with the plan provisions and achievements, giving general comments on achievements. Separate paragraphs (3 to 5 lines each) on each scheme indicating very briefly the objects of the scheme, work done and expenditure incurred.

CHAPTER V

FINANCIAL REVIEWS

This chapter will have five sections :—

(1) Forest revenue (Statement No. XII) will include total forest revenue for the state. Percentage of revenue through (1) Timber (2) Firewood and charcoal (3) Bamboos (4) Grass and Grazing and (5) Minor produce, minerals, and other produce, will be given.

(2) Second section will show the revenue for the divisions yielding revenue over Rs. 10 lakhs.

(3) *Expenditure*.—Will include total expenditure and details of Plan and Non-Plan expenditure, the difference between revenue and expenditure and the break up of expenditure on conservancy and works and on establishment, should be given.

(4) Section 4 will deal with figures of difference between revenue and expenditure for each Circle and for Dangs Division separately.

(5) Outstandings (Statement No. XIII) The figures of total outstanding revenue as at the beginning of the year and at the close of the year should be given.

CHAPTER VI

PUBLIC RELATIONS

This chapter will deal with contacts of the Department with Adivasis and backward classes in and around forest areas and their employment on forest

works. It will also include (1) cultivation in forest area (2) forest privileges (3) Wage Boards (4) Celebration of Vanamahotsava and Wild Life weeks, and Lion shows in Gir forests.

490. The Conservators will submit to the Chief Conservator by 15th July, the following appendices to their administration reports in Statements I to XIII as approved in G. L. A. & C. D. No. MTG/1068/3234/D, datd 31st July 1968. No additional returns giving that information in different forms shall be submitted. Any other appendices that may be inserted should be strictly limited to the illustration of important points mentioned in the report. Except in Statements XII and XIII, fractions of rupees square, kilo metres hectares or cubic metres, if exceeding one half will be taken as a full rupee, square kilo metre, hectare, or cubic metre as the case may be; if one half or less, they will be omitted. In the consolidated appendices for the State only the totals for each Circle should be brought together in each statement with grand total for all Circles. In addition, they should furnish information for the Annual Return of Statistics relating to Forest Administration in India, in the forms prescribed by the Government of India.

STATEMENT I (Form No. For. 310)

Area of (1) Reserved (2) Protected and (3) unclassed Forest in charge of Forest Department.—The State report should show details of area of (1) Reserved (2) Protected and (3) Unclassed forest Circle-wise and also for the whole State. The total forest area of each Circle and also of the whole State should be shown. The Figures in column 3 should agree with those of column 6 of the previous year. The Circle Reports should furnish the information Divisionwise with totals for the Circle.

STATEMENT II (Form No. For. 45)

Progress made in forest settlement.—Column 3 should tally with the total of previous year's total of columns 3 and 4 minus column 2. The expenditure in column 5 will be the year's total expenditure under (14) Minor works under the Sub-head Improvement and Extension of Forests (Plus expenditure under the corresponding sub-head of "513 Capital outlay on forests.") The figures should be given for the Circles and not by divisions. Total for the State should be given.

STATEMENT III (Form No. For. 311)

Record of demarcation and maintenance of forest boundaries.—Boundaries include, besides outer perimeter, the limits of enclosures of private or other lands within forests, but not the limits of sub-divisions, such as compartments, coupes, etc. The figures in each column should be the total for the Circle and need not be given by divisions. The following points should be noted:—

- (i) Total of columns 3 and 4 should equal column 5 of previous year.
- (ii) Column 5 is total of columns 2, 3 and 4.
- (iii) 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.
- (iv) Column 8 should be the total of columns 6, 5 and 7 of the present form.
- (v) Cost of demarcation under column 9 should be the expenditure on boundaries artificially demarcated during the year as given in column 2. Figures in column 10 should be the expenditure on previously existing boundaries

repaired as shown in column 3. The total of columns 9 and 10 should equal the total expenditure on demarcation under (14) Minor Works under the Sub-Head Improvement and Extension of Forest plus any expenditure under the corresponding sub-head of "513-Capital outlay on Forests."

STATEMENT IV (Form No. For. 46)

Forest Area surveyed and under survey by the Survey of India Department.—This form should be restricted to a record of surveys made by the Survey of India Department. The expenditure shown in the form should be the expenditure on surveys from (14) Minor Works under the sub-head Improvement and Extension of Forests plus expenditure if any under the corresponding sub-head of "119-Capital outlay on Forests." Figures should be given for the whole Circle and not by Divisions.

STATEMENT V (Form No. For. 312)

Progress made in working plans.—This form is required Divisionwise from the Conservators. The following points should be noted :—

- (i) The figures in column 2 should be the same as the figure in column 5 of the previous year's form.
- (ii) Column 5 should agree with columns 2+3—4 of the present form.
- (iii) Columns 5, 7, 8, and 9 should total up to column 10 which in turn should equal column 6 of statement I (Form For. 310).
- (iv) The expenditure in column 14 should be the expenditure on working plan from (14) Minor works under the Sub-head Improvement and Extension of Forests, plus expenditure, if any, under the corresponding sub-Head of "513-Capital outlay on Forests".

STATEMENT VI (Form No. Spl. For. 9)

Breaches of forest law and rules.—Figures should be given in totals for the Circle and not by divisions. The letter "A" in this form means "cases taken into court", "B" means "cases disposed of under section 68 of the Forest Act" and "C" means "undetected cases." Column 4 should agree with column 40 of previous year's form. Any variations due to transfer of some cases to "C" or cancellation should be explained in a foot note. Column 38 should equal to column 20 minus 32, and column 39 should be equal to column 21 minus 33. The "C" cases in column 22 should be omitted in arriving at the figure in column 40 which should be the total of columns 38 and 39.

STATEMENT VII (Form No. For. 314)

Area of forest tracts protected from fire.—Column 4 should show what percentage column 2 (area attempted) is of the total area in column 6 of statement I (form For. 310). To arrive at the figure in column 6, subtract column 3 from column 2 and calculate what percentage the difference is of column 2. The figures should be given by Circles in the State Report, but Conservators' reports should give divisionwise figures with totals for the Circle.

STATEMENT VIII (Form No. For. 315)

Area closed and open to grazing.—Figures should be given by Circles in the State Report but Circle Reports should give figures by Divisions and total for Circle. Column 7 is the total of columns 2 to 6 and should agree with the total area

of reserved protected and Unclassed Forest in column 6 of Statement I (Form For. 310).

STATEMENT IX (Form No. For. 316)

Progress in concentrated regeneration and afforestation.—The area should be given in Circle totals only. Column 2 includes all parts of periodic blocks I in process of natural regeneration. Column 3 shows coppice coupes felled during the year.

Column 4 includes only those plantations first formed during the year.

Column 5 includes lands artificially converted to forest during the year.

Column 6 includes all costs of obtaining and of tending natural or artificial young crops, and should be equal to the total expenditure on plantation and reproduction under (14) Minor Works under the Sub-head Improvement and Extension of Forests plus any expenditure under the corresponding detailed heads under "513-Capital Outlay on Forests."

STATEMENT X (Form No. For. 317)

Outturn of timber (in 100 cubic meters) and fuel (in 100 metric ton).—The figures should be given by Circles. Charcoal should be shown by its equivalent in fuel, the quantity of wood consumed in producing it being taken into consideration.

STATEMENT XI (Form No. For. 318)

Outturn of minor forest produce.—Each kind of produce should be shown by quantity and value. Details of minor produce of the value of less than Rs. 500 need not be shown separately, but such items should be included under "Miscellaneous". The figures should be shown in totals only, for the whole State.

STATEMENT XII (Form No. For. 238)

The figures should be shown by Divisions in Circle Reports. In the State report the figures will be given separate for Chief Conservator's office, Dangs Division and for each Circle, and the Revenue and Expenditure will be shown only by minor heads under 113-Forest and 313-Forest and not by detailed heads and primary units.

STATEMENT XIII (Form No. For. 320)

Revenue received and outstandings on account of Revenue.—Figures should be given by Divisions. Column 2 should agree with column 6 of the previous year's form. Column 4 is the total of columns 2 and 3. The amounts shown in column 5 should agree with the net revenue shown in Statement XII (Form For. 319). Column 6 is the difference between columns 4 and 5.

491. Soon after the submission of his Annual Administration Report, the Chief Conservator will, with the help of the information supplied by the Conservators mentioned in Article 490, supply the Inspector General of Forests with the statistics required for the several statements included in the "Annual return of statistics relating to Forest Administration in India."

492. The Silviculturist-cum-Forest Utilization Officer, will submit to the Chief Conservator, soon after the close of the financial year and in accordance with the instructions that may be issued by him from time to time, separate reports describing the work done and the research and experiments carried out during the year.

493. (i) Other periodical reports and returns to be submitted by forest officers in connection with establishments, works, accounts and budget estimates have been described in the previous chapters dealing with those subjects. Each forest office should maintain a standing list of all periodical reports and returns to be submitted by it, as prescribed in this and other volumes of this manual and in other codes and publications of Government and executive orders of Government and subordinate authorities showing :—

1. Name of report or return.
2. Date of submission.
3. To whom to be submitted.
4. Authority for submission.
5. Remarks.

As soon as a fresh order is issued prescribing a new report or return or cancelling an existing one, the list should be corrected accordingly and always kept upto date. The head of the office should see that the reports and returns are submitted punctually and take steps in advance for the collection of the information or statistics required for their preparation, to avoid delay in submission. Inspecting officers should see that the list is correctly maintained and acted up to.

(ii) A similar list should be maintained by each office of reports and returns due to it from subordinate and other offices, for watching their punctual submission and facilitating the issue of reminders in case of delay.

PART VI

Office Business

CHAPTER XXXV

RULES REGARDING CORRESPONDENCE AND OFFICE PROCEDURE

(i) General Rules :

494. In conducting office business all prolixity of routine should be avoided. Reports and returns should be cut down to the minimum necessary for efficient administration and all work conducted with a view to economy of time and expenditure and reduction of clerical labour. Unnecessary verbiage or waste of space in official communications and in noting upon them should be avoided and brevity, promptness and regularity aimed at.

(R. D. No. 6221/24, dated 25th November 1931 and P. and S. D. No. 804/34, dated 14th April 1942)

495. (1) A periodical check by the Head of the office to see whether incoming post is distributed quickly and outgoing post despatched without delay will help to improve the speed of disposal. It is also necessary that the opened post submitted to the officer for perusal should be dealt with on priority basis and returned to the noting assistants immediately.

(2) Delay in disposal can be avoided if the Head of the office, and in a big office, second line officers would open the post and reply directly to simple letters that could be answered straightway. In cases where it is possible to give an answer immediately after seeing the file, the officer should send for the file immediately and prepare a reply. In other cases immediate disposal will not be possible, but the officer should mark on important and complicated letters directions as to how noting assistants should deal with these letters.

(3) Each disposal clerk should be directed to keep his papers in groups specified below :—

- (1) Papers pending disposal.
- (2) Papers in await.
- (3) Periodical returns.
- (4) Standing orders file.
- (5) Papers due to be despatched to record.
- (6) Papers to be destroyed at the end of the year.

A clear and up-to-date grouping of receipts and all papers in his possession by the disposal clerk in the above six groups will greatly facilitate location of wanted papers. It will also be easy to see whether there is any undue accumulation of papers pending disposal and whether any of the await papers can be expedited by issuing reminders to persons concerned. Undue accumulation of papers that should go to records can be watched. It is necessary to prevent such papers from clogging the office and making it difficult to get at live papers.

(4) The Head of the office should invariably go through the weekly abstract of receipts, disposals and arrears for all branches of the office, which should be put up to him in a consolidated form. Each Branch officer (the Superintendents in the Chief Conservator of Forests' office and the Conservators' offices and Head clerks in Divisional Forest Offices) should scrutinize every week the abstract of receipts, disposals and arrears of every disposal hand. This will enable clearance of arrears by redistribution of work or by giving temporary help to branches or disposal hands

which happen to have extra work for temporary reasons. Scrutiny of this weekly abstract is an essential and indispensable measure for keeping of the work of office up-to-date.

(5) Disposal is often slowed down by accumulation of arrears in typing section. If this section reports weekly to the Head of the office showing the arrears of work in terms of full pages as at the close of work on each Saturday, the Head of the office can devise measures for quick clearance of arrears.

(6) Periodically, once every month if possible, the Head of the Office should look at all pending papers in arrears. They should be classified both by age and by category such as inspection notes, Audit objections, Assembly questions, Pension papers, etc. This will enable the Head of the office to take special steps for expediting cases pending for a long period. This scrutiny will be of great help in keeping the work of the office up-to-date.

(7) It is useful to make a periodical check of files that should have gone to the record room but have not been sent. Such delays are usually due to neglect in completing the files by compiling, weeding, and classifying disposed of papers. It is very necessary that this work should be kept up-to-date, as otherwise these papers clog the office and make it very difficult to find connected papers for disposal of cases.

(8) Regular inspection of papers of each disposal clerk will also help in quicker disposal of office work. A roster of such inspections should be prepared in such a way that the papers of every disposal hand get inspected by an officer every month. It is shortsighted to omit this work on the plea of "pressure of work." To put forward or accept the plea of pressure of work for not doing inspection implies that there are many other items of work more important than inspection. This is not true. In fact even the temporary slowing down of one's file work for the sake of adhering to a regular time table of inspections will be worthwhile, because such inspections speed up the rate of disposal and the temporary arrears in the work of the officer due to the time taken in the inspection can easily be cleared in the subsequent quicker flow of disposal.

(9) In the course of inspections of the papers of each disposal hand, special attention should be paid to giving guidance to workers whose performance is not upto the mark. This is especially necessary in the case of those who have newly joined the office or who have been newly promoted. In order to improve the efficiency of work in office, it would be necessary to take special steps to improve efficiency of those who are below the desired standard. This can be done by the supervisory staff paying special attention to the work of such persons. The Head of the office can keep an eye on this important subject by having periodical conferences with his supervisory staff and discussing with them what exactly they have been doing in the way of such training.

(D. O. No. EWO/1064/AES-III, dated 18th July 1964 from Chief Secretary to Government, G.A.D)

Note.— For the daftar inspections, the form prescribed in G. C. P and S. D. No. OFC-1054-B, dated 17th December 1954 should be used.

496. (i) At the head of official letters both the name and official designation of the writer and only the official designation of the officer to whom the letter is addressed should be given (G. D. No. 1619, dated 16th March 1906). The writer's name and designation at the head of the letter may be omitted if they are given below his signature.

(ii) All communications should bear at their head a short title stating their subject in as clear, brief and correct a manner as possible.

(G. D, No. 1115 of 23th October 1921)

(iii) Communications addressed to Consular officers, private or non-official persons or bodies or other Governments should be in the ordinary business letter form and end with the words "yours faithfully". In all other cases the mode of communication should be as in the "Express letter" form (Press No. Gen. 156 originally sanctioned for use in place of telegrams *vide* Art. 532). The words "Express letter" placed at the top of such letters should be retained only when it is intended that they should receive immediate attention. In other cases, the word "Letter" only should remain.

(G. R. P. and S. D. No. 894/33, dated 14th April 1942, 25th June 1942 and 3046/46, dated 21st June 1948)

(iv) 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 be usefully added.

(v) In all official English correspondence local terms such as Prant or Assistant Collector in charge of a Sub-Division and similar words for which English equivalent are available should be avoided.

(G. D. No. 1010, dated 13th February 1907)

(vi) While forwarding the papers to superior officers in the same Department, the word "submitted" should be used. When the papers are forwarded by a superior officer to a subordinate officer, the word "Forwarded" alone should be used.

In Gujarati while forwarding the papers to superior officers, in the same or other Departments the word "સાદર" should be used. While returning the papers the word "વરત" should be used.

(vii) In addressing officers of equal status or of other Departments the words "with compliments" (સહભવ in Gujarati) should be used.

Subordinate officers while addressing communications to their superior officers should invariably use a "letter" form and superior officers should use "Memorandum" form while addressing correspondence to their subordinate officers. (G. C. P. and S. D. No. OFC-1055-B, dated 1st October 1955 and OFC. 1057-B, dated 5th March 1957 and 25th April 1957).

(viii) In addressing nationals of Indian Dominion the words "Shri, "Shrimati" and "Kumari" should be used instead of Mr. or Esquire, Mrs., Miss, as the case may be. Foreigners should continue to be addressed as Mr. Esquire Mrs. or Miss as the case may be.

(G. C. P. and S. D. Nos. 3046/46, dated 25th February 1950, 5th April 1950 and 19th August 1950)

497. 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 desires 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.

(G. D. No. 828 of 14th February 1903).

498. Officers to whom Secretariat files are referred unofficially should on no account show or hand them over to anyone outside their offices without permission of Government. (F.D.No. 382 of 14th October 1925). If a subordinate officer is required to be consulted, an official reference should be made to him in the matter but the Secretariat file should not be sent to him.

(G. C. P. and S. D. No. ROB/1053-B, dated 1st August 1953)

499. No member of the office staff is allowed to take Government files home except in special circumstances and then only after the written permission of the officer concerned has been obtained.

(G. C. P. and S. D. No. 2040/46 of 30th November 1949)

500. Copies of Government Resolutions should not be supplied to private companies, firms or individuals but they should be addressed by letter in communicating to them the decision of Government.

(G. D. No. 2958 of 24th September 1887)

501. (i) Such of the orders of Government as are of interest to agriculturists as a class should be given wide publicity in the villages in a suitable manner, even when a specific direction to that effect is not given.

(R. D. No. 9702/33 of 26th October 1938)

(ii) The Department desiring to give publicity of a Government Resolution should invariably endorse a copy thereof to the Director of publicity, Ahmedabad, who should issue a press note on its basis. Copies of press note may be supplied to members of the public including non-official members of Boards etc., and the legislators.

(G. C. P. and S. D. No. SEI-1055-B, dated 28th March 1955)

502. When officers are asked to submit a reply to a reference made by a specific date but are unable to do so they should invariably send on or before the specified date an interim reply explaining the cause of their inability to reply by the specified date.

(R. D. No. 796/39 of 4th May 1939)

503. (i) Reminders should invariably be attended to either by sending the final reply or an interim reply in case no final reply can be sent. In the latter case reasons for delay should be reported.

(R. D. No. 822/39 of 17th May 1939)

(ii) Heads of Departments are informed that they will be held personally responsible if urgent telegrams, demi official letters, etc., from Government are not promptly replied to. If there is likelihood of any delay being caused in replying to any reference from Government the reason for such delay should invariably be explained and an interim reply sent to Government.

(G. C. P. and S. D. No. OFC-1054/B, dated 13th March 1954)

(iii) It is not only necessary to take prompt action on all official correspondence but also equally important for the officers who are required to take necessary further action to give prompt interim replies to all reminders from the applicants indicating suitably the stage at which the matter stands.

(G. C. G. A. D. No. OFC-1062/A, dated 11th October 1962)

504. The tendency on the part of the Head of Office to transfer the blame for delay in disposal of correspondences on to a subordinate is to be deprecated. The head of every office should be held responsible for the delays and in order to ensure proper control, he, or his Superintendent or Head Clerk, as the case may be, should periodically check the daftars of all clerks in the office, obtain from them at the end of every week a list of undisposed of correspondences and other items of work which have remained in arrears for more than 7 days without any action being taken about them, and expedite their disposal.

(P. and S. D. No. 2034/34, dated 19th July 1938 and R. D. No. 1143/39, dated 10th June 1942)

505. (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 correspondences. Demi-official correspondence is either used to supplement and explain official correspondence in which case the distinction of style indicates a fundamental distinction in the writer's 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 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.

(R. D. No. 3078, dated 31st August 1891)

(iii) (a) When the Secretary to Government or the Deputy Secretary to Government finds it necessary to write a D.O. letter to the Head of Department/office, it should be presumed that the particular case requires to be attended to personally by the Head of Department/office and the reply should, therefore, be sent by him.

(b) When a personal Assistant signs a letter for the Head of Department/office, he is using a delegated power. It follows, therefore, that in all official correspondence coming to Government, if the letter involves a point of opinion or policy, the office copy must be signed by the Head of Department. If, however, the letter is simply a recital of facts it would suffice if the personal Assistant takes the orders of the Head of Department on the office notes and signs the letter for him.

(G. C. P. and S. D. No. OFC-1155-B, dated 29th September 1955)

506. The representations submitted by Government servants to any higher authority through proper channel should be forwarded with remarks within a reasonable period.

Ordinarily the original reporting officer should forward the representation with his remarks within three weeks, while other higher officers concerned should not take more than a week at any level.

Where it is decided to withhold the representation, or more time is required for examining the representation, a statement should be sent to the authority to whom the representation is addressed giving reasons for withholding or for taking more time.

(G. C. G. A. D. No. MOP-1064(9) O. and M., dated 28th August 1964)

507. (i) 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 personal 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 register should be kept of these showing how each copy has been disposed of.

(f) When confidential papers are sent out of an office by post, they should be put into double covers, the inner marked "confidential" and superscribed with only the name of the addressee, and the outer one bearing the usual official address. When not sent by post, only one cover addressed by name will suffice.

(G. D. Nos. 1001, dated 18th March 1882 and 3303/33 of 28th June 1939)

(ii) For rules regarding treatment of secret correspondence see Secret G. R. No.4/1 (5) 69 अकडे, dated 7th June 1969.

508. All covers, including those containing secret and confidential documents, intended for commanders and staff officers of military formations, should be addressed to the officers concerned by name with the addition of the words "or next senior officer present."

(H. D. No. 1949, dated 31st May 1922)

509. The procedure to be followed when a Government servant is summoned by a court to produce official documents for the purpose of giving evidence, or when copies of documents on the Government records are applied for as a means of supporting a claim against Government, has been laid down in rules 176 to 179 of the Rules for the Conduct of Legal Affairs of Government (1960 reprint).

510. (i) The institution and defence of suits, appeals and other civil proceedings as well as the grant of assistance to Government servants who have to institute or defend civil or criminal proceedings in respect of acts done by them in the discharge of their official duties are regulated by rule 108 to 171 and rule 189 respectively of the rules for the Conduct of Legal Affairs of Government (1960 reprint).

(ii) All proposals regarding the institution or defence of suits in which the Forest Department is concerned should be submitted by the Deputy Conservator of Forests to the Collector who should pass them on to Government or to the R. L. A. through the Conservator of the Circle and the Chief Conservator of Forests.

(R. D. No. 9593/24, dated 25th August 1927)

511. The practice of addressing the Governor direct by the subordinate officials is irregular. Government desires that all correspondence from Government Officers

to the Governor on official or demi-official matters should invariably be addressed to the Secretary to the Governor, Ahmedabad.

(G. C. P. and S. D. No. OFC.-1057/36005-B, dated 17th May 1957)

512. The State Emblem is to be used on official invitation cards only at Government level, *i. e.* by the Governor, the Chief Minister or by a Sachivalaya Department when the invitation is issued in the name of Government. The State Emblem should not however be used on invitation cards issued by subordinate officials of Government.

(G. C. P. and S. D. No. EMB/1059/E, dated 1st June 1959)

513. When officers go out on tour they should see that all Government papers at their residence, which are not required on tour, are returned to the office before they leave headquarters on tour.

(G. C. G. A. D. No. MIS-1062-B, dated 31st October 1962)

(ii) **Correspondence with members of the legislature and disposal of Legislative Assembly questions :**

514. The Chief Conservator and Conservators should supply to the members of the Gujarat Legislative Assembly so far as it is reasonably possible, such available information touching the welfare of the public, as may be required by them for the due performance of their duties in the Legislature. Confidential information should not be supplied under any circumstances. In case of doubt, a reference should be made to Government in the Department concerned for orders.

(P. and S. D. No. S/25/2/11-R, dated 3rd May 1938 and 19th December 1938)

For detailed instructions see G. C. G. A. D. No. 91-2-67 વ્રજાએ, dated 6th May 1967.

515. When officers are called upon to supply information required for answering questions put in the Legislative Assembly, they should furnish full reports with all relevant papers, as soon as possible after the questions are received by them. Government must also be furnished with sufficient information to enable it to answer reasonable supplementary questions, *e. g.* if a complaint is about an order issued by an officer, it is essential to send a copy of the order, and in all other cases to give all information which will shed useful light on the subject of the question (R.D.No. S/109 dated 27th January 1939).

Detailed instructions issued under D. O. No. GLS/1166-Ch, dated 22nd March 1966 from the Chief Secretary to Government and G. C. L. D. No. 23225-P, dated 4th November 1968 for Legislative Assembly Questions should be strictly followed.

516. Members of the Gujarat Legislative Assembly when corresponding with Government officials about the affairs of Government, are entitled to send their letters free. Members should superscribe their correspondence "Service unpaid" (*vide* clause 357(2) of Post and Telegraph Guide). Letters, post cards and packets thus superscribed and signed in full by the members should be accepted by all officers of Government on payment of the usual postage charges (F. D. No. 1106, dated 27th February 1922, 3rd April 1937 and 21st July 1937).

(iii) **Applications and Memorials :**

517. Article 346 of the Constitution of India provides that the language for the time being authorised for use in the Union for official purposes shall be the official language for communication between one State and another State and between the State and the Union provided that if two or more States agree that the Hindi should be the official language for communication between such States, that language may be used for such communication. Accordingly, it has been agreed that Hindi in

Devnagri script should be the language for communication between the State of Gujarat and the States of Rajasthan, Uttar Pradesh, Madhya Pradesh, Bihar, Maharashtra.

(G. R. G. A. D. Nos. OFL. 1062/265-A, dated 12th October 1962, OFL.1062-A, dated 23rd January 1963 OFL.1063-3984-A, dated 7th June 1963, OFL-1063/7233-A, dated 18th September 1963 and ર.વ.મ. 1065-4640-K, dated 13th April 1966)

518. Rules regarding the preparations, submission, and disposal of applications to Government are contained in G. R., G. A. D. Nos. અનસ. 1064-વકાએ, dated 8th February 1966, એમઓવી 1066-17 વકાએ, dated 5th December 1966; અનસ. 1064 (2), વકાએ, dated 9th January 1967 and 1064-(2) વકાએ, dated 15th July 1967.

519. (a) Every head of office should fix time convenient to him for accepting applications twice a day, and as far as possible applications should be accepted during the hours so fixed. If an applicant presenting an application personally does not know who is the competent authority to deal with the subject matter of his application he should be apprised of the same and politely asked to approach that office.

(b) Though time be fixed for accepting applications it should not be assumed that there is objection to accept urgent and important applications at any time in the day.

(c) For the applications which are accepted, if the applicant is present personally, an acknowledgement of the same should be given to him immediately. If the application is accepted while moving on tour or at a place other than office and immediate acknowledgement is not possible the acknowledgement should be sent by post in Form Gen. 235 Applications received by post should also be suitably acknowledged.

(Rules 1 to 3 in G. R. G. A. D. No. અનસ. ૧૦૬૪ (2) વકાએ, dated ૧-૧-૧૯૬૭)

(d) The following classes of applications need not be acknowledged :—

1. Applications by telegram.
2. Applications against orders already declared to be final.
3. Applications from Government servants.
4. Reminders and such routine papers as requisitions for copies of document etc.

(G. D.No. 1013, dated 5th October 1921)

520. When a person sends an application by messenger along with a delivery book or acknowledgement form, the entry in the book or form should be signed by the receiver so that the applicant may be satisfied that the communication has been delivered by his messenger.

(P. and R. D. No. 1129/34, dated 10th February 1936)

521. In communicating written answers to applications the letter form should invariably be used in addressing private or non-official persons (including applicants) and bodies. The memorandum form should not be used.

(P. and R. D. No. 804/34, dated 5th August 1935)

522. Members of the public should be addressed in the same form as officials and therefore the form "Shri" "Shrimati" or "Kumari" should invariably be used in addressing official communications to them.

(P. and S. R. D./0-14136-F/O/7489-B, dated 28th April 1939 and G.C.P. and S.D. No.3046/46, dated 25th February 1950, 5th April 1950 and 19th August 1950)

523. The regional language should invariably be used in offices at the district level in giving replies to communications received from the public whether in English or in regional language. Where there is more than one regional language officially recognised by Government the reply should be in the language in which the communication is made or in English (G. C. P. and S. D. No. 2026/46, dated 8th March 1949).

524. The following procedure should be followed when applications are handed over to local officials by Ministers and Deputy Ministers during their tours :—

(1) Where the District officers or their subordinates are competent to dispose of such applications, they should do so in the light of the policy instructions issued by the Departments of Government. Compliance reports of such disposals should be submitted to the Ministers/Deputy Ministers as the case may be.

(2) When the District Officers or their subordinates find that the matter is not within their competence but would require reference to higher authorities for orders they should forward the case to their immediate superior officer and report the same to the Minister/Deputy Minister. The Minister/Deputy Minister will forward the report to the Sachivalaya Department concerned which will take necessary action and keep the Minister/Deputy Minister informed of the disposal.

(G. R. P. and S. D. No. OFC, 1059-B, dated 7th July 1959)

CHAPTER XXXVI

USE OF POST AND TELEGRAPH

(i) Despatch of official papers by post and use of Service Postage Stamps :

525. All official correspondence and papers should be transmitted with as much regard as practicable to the saving of weight by post, and by the cheapest mode of despatch (letter post, book-packet, unregistered parcel, etc. as the case may be) consistent with the Post Office Rules.

526. In payment of postage on letters and other articles too many service stamps of the lower denominations should not be used where one or two stamps of higher value would serve the purpose.

(R. D. No. 855/24 of 23rd July 1927)

527. In despatching a packet as "book-packet" care should be taken to see that the essential conditions as laid down in rules 17, 18, 19 of the Indian Post Office rules (reproduced as clauses, 57, 58 and 59 of the post and Telegraph Guide) are fulfilled, and that such printed matter as infringes the rules is not included in the book-packet.

(R. D. No. 5079/33 of 27th March 1936)

528. The rules regarding unregistered parcels should not be interpreted as requiring that one parcel should not contain more than one official letter. Under exception 2 to clause 352 of the Post and Telegraph Guide (or exception 3 to rule 181 of the Indian Post Office Rules), any number of files can be sent in one unregistered parcel, provided that each file contains only one letter or endorsement on it which was not on it when it was last received, and "files" includes office note, draft letter, orders, fair copies, official reports etc. in fact anything which is not a personal communication within the meaning of clause 79 of the Postal Guide.

(P. and R. D. 2118/34 of 18th January 1938)

529. The following instructions summarise the permissible methods of conveying correspondence :—

I. Communications sent through the post :

(1) The rules and the rates of postage governing the despatch through the post of different types, of articles, namely letters, book packets, news papers and parcels are different. The inclusion within one cover or bundle of different types of articles normally renders the whole cover or bundle liable to postage at the rate prescribed for the most highly charged article included. Thus the inclusion of a letter within a book packet or a newspaper renders that article liable to be charged at the letter postage rate. Similarly if letters are enclosed in a parcel, each letter contained in the parcel except the one for the addressee of the parcel will be charged with double the letter postage.

(2) But to this general rule there are two exceptions :—

(a) Rule 31 of the Indian Post Office rules contains a general exception providing that a parcel may contain only one letter provided it is addressed to the addressee of the parcel.

(b) Exception 3 to rule 181 of the Indian Post Office Rules is a special exception for official correspondence only, permitting, where more than one office file is included in one parcel, each file to contain a single official letter which was not on the file when it reached the officer despatching it.

(3) Thus if a cover contains no communications of the nature of letter or contains only the letters permitted by the two exceptions mentioned above, it can be sent at parcel rates of postage. If it contains letters not covered by these exceptions, each letter will be charged with double the letter postage. A cover paying the letter rate of postage may contain any number of articles such as letters, book packets, newspapers or other articles provided they are all intended for the addressee of the cover. It is not permissible to enclose in one cover a number of letters or post cards or personal communications of the nature of letter addressed to different addressees.

II. Communications sent otherwise than by post :

(4) The exclusive privilege conferred by sections 4 and 5 of the Indian Post Office Act covers only letters and post cards. Consequently, newspapers and other printed matter and parcels can be sent by means other than the post. Office files can thus be sent through messengers or by railway or other means.

(5) There is also no objection to the sending of letters by private or official messengers within the same station. Further, the "dak" of an officer on tour can be sent between his headquarters office and his camp office through private messengers. The provisions of the Post Office Act are contravened if a regular service is established through private or official messengers, involving either the collection of letters and post cards for conveyance from one place to another place, or their distribution on arrival to different addressees. "Collection" here does not mean combining into one packet or bundle letters etc., delivered by post or hand at a particular address but collection from different addresses.

(P. and S. D. No. 1908/34 of 4th April 1941)

530. According to clause 359 of the Post and Telegraph Guide official correspondence transmitted by the foreign post is subject to the same rates and governed by the same rules, as private correspondence. Official correspondence addressed

to foreign countries must bear ordinary postage stamps. *Vide* also rule 71(b) of F. P. IX.

(P. and S. D. No. 2309/34 of 14th January 1942)

531. (i) Returns of income of officers, communications regarding leave, pay, transfer, leave allowance and fund subscriptions of Government servants and analogous matters are private and not official, and should not, therefore, be sent at the public expense.

(G. D. No. 3178 of 23rd April 1914 and P and S. D. No. 3584/34, of 24th January 1940)

(ii) References, declarations, statements etc., made by Government servants under compulsion of the service rules should be deemed to have been made on public purpose and Government servants should be permitted to make use of service postage and Government Stationery for such references.

(G. C. P and S. D. No. OFC-1059/B, dated 4th November 1959)

(ii) **Telegrams :**

532. The strictest economy in the use of 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 "Express Letter" and envelopes superscribed "Express Letter" in big block type (Press Nos. 156 and 156-A respectively) should be used. (F. D. No. 5434 of 4th September 1919). Further orders on the subject are contained in rule 71 of F. P. IX).

533. Telegrams for the reservation of bungalows or allotment of bungalows for officials on tour should be sent only in very exceptional cases where the officer concerned is prepared to justify their use. It should be possible to make all such arrangements by letter.

(F. D. No. 5/26 of 24th October 1929)

534. Congratulatory and other telegrams of a private or personal character should not be sent as "State" telegrams. As it is primarily the duty of the spending departments and of their Audit Officers to see that expenditure on telegrams which is charged to contingencies, is not misused, the heads of departments during their tours should take the opportunity of checking the office copies of telegrams issued at the State expense.

(R. D. No. 7275/24 of 11th January 1928 and 8th August 1928)

535. The Chief Conservator is authorised to send foreign state telegrams to the United Kingdom, Canada, and the United States of America in connection with the purchase of machinery required for the exploitation of forests. He is also authorised to send foreign State telegrams to firms in the United Kingdom in connection with the sale of Government timber in Europe.

(R. D. Nos. 2062 of 13th August 1921 and 5216 of 14th July 1922).

CHAPTER XXXVII

REGISTERS AND RECORDS TO BE MAINTAINED IN CONNECTION WITH CORRESPONDENCE, ETC.

(i) **General Rules :**

536. 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.

537. A group of documents relating to one subject is called a "Case". A group of cases on allied subjects will form a separate category or compilation, and it is distinguished by a fixed tri-letter sign such a EST for Establishment, LND for land and so on. The tri-letter signs fixed for the subjects dealt with in the Forest Department are given in Appendix XV.

538. To facilitate the keeping of each case separate in itself, two or more subjects should not, as a rule, be included in one letter or docket.

539. On the top of each case will be kept a Docket-sheet (Form Gen. 62g) on which the register number of the case (*vide* Article 540 below), the tri-letter sign of the compilation and the Title will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary, in the space provided in the docket-sheet.

The papers in each case should be arranged chronologically and the pages numbered to facilitate reference to previous references.

540. A register of cases (or Docket-sheets) will be kept in all offices in Form Gen. 63 g. with a series of numbers separate for each compilation commencing from 1 to 9999. After reaching the figure 9999 a new series will be started with prefix A, from A-1 to A-9999, and so on. The tri-letter sign of compilation and the number of the case will be entered on the docket-sheet.

For further instructions regarding numbering and maintenance of files and classification and preservation of records, see the booklet कचेरी कार्य पद्धति (सचिवालय सिवायनी बन्नी कचेरीओ माटे) published by the General Administration Department and Appendix XV.

541. The compilations of cases may be as various as the requirements of each Circle necessitate. They as well as the usual cases in each of them should be fixed as far as possible. Documents which do not belong to any particular case may be placed in a file designated as Miscellaneous.

542. (i) Government Resolutions, Circulars, etc., of a standing nature should be filed chronologically in separate files maintained continuously from year to year according to subjects numbered in alphabetical order (as prescribed by the Chief Conservator) with an index to each file. The Accountant General's General letters and circulars should similarly be filed chronologically in separate continuous files according to subjects.

(ii) If the orders mentioned above 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 copy thereof will be filed therewith. Government Resolutions, etc., which are not of a standing nature may be filed chronologically according to departments in annual files.

543. (i) The Chief Conservator's standing orders should be filed in serial order in separate chapters according to fixed subjects as under :—

I. Accounts, Punctual submission of, Audit of Forest Expenditure, Advances etc.

II. Administration Reports etc.

III. Budget Estimates, Budget Grants, Appropriations etc.

IV. Boundaries and Boundary marks, Allocation of expenditure in connection with.

V. Establishment, Appointment, promotions, etc.

VI. Miscellaneous.

VII. Official information. Prohibition against communication of to.... non-officials, members of the Assembly, and others.

VIII. Stores, Stationery, Books, Maps, Forms and Printing.

IX. Sale notices and results of.....to be communicated to the....Chief Conservator.

X. Working Plans and Research.

XI. Construction, Alterations in designs of works during construction, etc.

The Chapters will be numbered in Roman in alphabetical order of the subjects and the orders in each chapter will have separate Arabic serial numbers. Each chapter will have an index of the orders contained in it and there will also be a general index of the numbers and names of chapters. Each new order will be issued with the chapter number and serial number marked on it and will be filed in its appropriate place and its numbers and subject entered in the index. All the chapters together will thus form a book for ready reference. An order issued in supersession or substitution of a previous order will be given the Chapter No. and serial No. of the superseded order. For partial amendment of an existing order a formal correction slip should be issued.

(ii) The same procedure will be followed in respect of Standing Orders of the Conservators and the Deputy Conservators of Forests.

(iii) Circular memoranda which are not of a standing nature may be issued as "Working Orders" with a separate series of numbers for each financial year. They need not be entered in the register of issue of correspondence (Form Gen. 33cg.).

544. 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. See also Articles 122 to 126.

(ii) **Divisional and Subordinate Offices :**

545. (i) Registers of receipts and issues of correspondence will be kept in divisional offices in Forms Gen. 33g and 33cg. and One book will be kept for correspondence with the higher offices, *e. g.* Conservator's, Chief Conservator's Offices or Government, one for correspondence with other Government offices, and one for correspondence with the members of the public.

(ii) A new series of numbers will be commenced in each register at the opening of a each financial year. All letters issued should bear the tri-letter sign of the compilation followed by the serial No. of the case and by the serial No. of the issues (Outward Number).

546. Registers of receipts and issues of correspondence in Range Offices will be kept in Forms Gen. 33g. and Gen. 33cg. respectively, and each financial year will have a new series of numbers.

547. (i) All letters will be opened by the Deputy Conservator of Forests himself or by some one duly authorised by him. He will fix on them the rubber stamp of date of receipt, and will then register them or cause them to be registered in the register of receipts. The inward register number, date and the number of the file or compilation to which they belong will be entered on them, a rubber stamp of the office being used for the purpose as under :—

Office of the
 Date
 Serial No.
Name of Branch.....
 or Number
 Compilation

(ii) After the letters received are registered the same will be distributed to the different disposal hands concerned. For this purpose, a Branch Delivery Book (Form 33ag.) should be kept for each disposal hand.

(iii) The disposal hand should enter the letters received from the inward clerk in the work-sheet (Form Std. Sectt. 80e.)

(iv) Every disposal hand should submit to the Head Clerk an abstract of the worksheet in Form Std. Sect. 83 (e) on every Monday. A list of cases pending for over 3 weeks should be put up with the abstract.

The Head Clerk should put up all the abstracts, together with an abstract prepared for the whole office to the Deputy Conservator of Forests on the same day.

For further instructions regarding working of registry Sections, See the booklet ଡକ୍ଟରୀ କାର୍ଯ୍ୟ ପଦ୍ଧତି (ଅଧିକାରୀଙ୍କ ସିଦ୍ଧାନ୍ତୀ ଓ ଡକ୍ଟରୀର ମାଡ଼େ) published by the General Administration Department.

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

549. At the end of each year, the Docket-sheet Register in Divisional and higher offices and in Range offices will be gone through, and corrections, if any are necessary, will be made in them and an approved endorsement will be written at the end of them and signed by the Deputy Conservator of Forests who will also authorise the destruction of useless records.

(R. D. No. 6221/24 of 8th May 1935)

550. Confidential papers due for destruction should be destroyed by burning. As regards non-confidential record due for destruction and waste paper it should be disposed of from time to time in accordance to the Government orders issued. Such orders are issued when Government enters into contracts with the agencies who purchase such papers, and are communicated by the Director, Government Printing and Stationery to Heads of Offices.

551. 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 for office copies, but will in that case make fuller entries of their contents in the registers.

552. (i) A list of registers, books, etc., required to be maintained in the divisional forest office and its different subordinate offices is given in Appendix XVI. No registers etc., in addition to these should be prescribed for or introduced in any of the offices concerned without the approval of the Chief Conservator.

(ii) Pass, permit and receipt books should be kept by such of the subordinates only as have been authorised to keep them by the Deputy Conservator of Forests.

(iii) Before bringing any register and account book into use, the pages therein should be stamped and given page numbers and an endorsement for the same signed by the Deputy Conservator of Forests or his Head Clerk recorded at the end of the book. No pages should be torn out of any book or register and no erasures made. Any corrections made should be initialled.

553. Range Forest Officers and other subordinates should endeavour to avoid unnecessary writing and correspondence and should take every opportunity to ask the advice of superior officers on tour regarding questions or orders not properly understood.

554. An order book in Form For. 347 should be kept on the person by the Range Forest Officer for the Deputy Conservator of Forests to write any personal orders in, and one by the round officer for the Range Forest Officer or Deputy Conservator of Forests to write orders in. The beat guards' diary book will be used by the Range Forest Officer or the round officer for the purpose. There should be no unnecessary correspondence between the Range Forest Officer and round officer similar to that instanced in Serial No. (26) (ii) of Appendix XVIII, and none whatever between the round officer and the beat guards. Use of the order book should be made to the fullest extent.

555. The Range Forest Officer will keep records according to sanctioned A, B, C, D. lists, the instructions in Appendix XV being followed. At the time of his annual inspection the Divisional Forest Officer should inspect the records due for destruction and authorise their destruction. The round officer should keep only the current record and send everything else to the range office. The beat guard will keep no record whatever except the current books he is authorised to.

(iii) **Offices of Chief Conservator and Conservators, Deputy Conservators of Forests, Publicity and Liaison and Silviculture and Forest utilisation and Sanctuary Superintendent**

556. Registers of receipts and issues of documents (Forms Gen. 33g and 33cg) should be kept as ordered for divisional offices. One register should be for correspondence with the public, one for correspondence with Government and with the Chief Conservator of Forests and one for other Government Offices. Separate Registers should also be maintained for confidential receipts and issues.

557. The rules regarding registry, worksheets, sorting, Preservation and destruction of correspondence, laid down in Articles 546 to 551 apply generally to the above offices except as regards the number and names of files which may vary. As regards destruction of useless records in the Chief Conservator's and Conservators' offices the Superintendents have been authorised in this behalf, *vide* S. No. 81 of Appendix VIII-A.

558. Should the Chief Conservator and Conservators, while on tour, carry on any official correspondence which has not passed through their offices, they will send there the original letters received and office copies of those written by them. They will keep a camp register for such letters, the entries being numbered consecutively as in the case of other registers but differentiated by the prefix 'C' to show that they were received or issued from the camp office.

CHAPTER XXXVIII

BOOKS AND MAPS

559. Rules 140 to 145 of F. P. IX regulate the purchase and supply of official and non-official books, publications, newspapers, etc. while powers delegated to the officers in this connection are mentioned at Serial No. 45 of F. P. VII. For supply of copies of working plans, *see* paragraphs 133 and 208 of Working Plan Code.

560. The Government does not undertake to supply books and newspapers indiscriminately; and supplies must be confined to what is found actually necessary for the public service. All books and periodicals procured for any office should be registered or filed and must not be permanently removed from the office for which they were intended.

(F. D. No. 894 of 27th February 1909)

561. (i) The supply of a copy of the "Indian Forester" is sanctioned to each of the officers mentioned below:—

- (1) The Chief Conservator.
- (2) The Conservators of Forests.
- (3) The Deputy Conservators of Forests,
- (4) The Deputy Conservators of Forests, Silviculture Forest Utilization (2 Copies)

(R. D. No. 8909/33, dated 10th November 1938 and 8909/D/33, dated 7th March 1939)

(ii) The Chief Conservator and Conservators are empowered to sanction purchase of the Indian Forester to other Forest Officers; *vide* S. No. 45 in F.P. VII.

562. The Chief Conservator is authorised to supply free of charge copies of the Forest Administration Report of this State to such of the Heads of Forest Departments under other State Governments as are prepared to reciprocate.

(R. D. No. P-57/3255-D of 7th March 1936)

563. (i) In each office including the range office a register of books (Form Gen. 125) must be kept. 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 XVII.

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

564. The head of the clerical staff in every office is responsible for all books and maps in his office. On the first of July each year he should take the stock of books and maps and note the result on the register concerned.

(R. D. No. 684 of 30th January 1903)

CHAPTER XXXIX

STATIONERY, FORMS AND PRINTING

565. The orders of Government on the subject are contained in rules 75 to 82 of F. P. IX and in the Bombay Stationery and Printing Manual, Volume I (especially Chapters III to V, XXIV and XXVIII).

566. The powers of officers to get printing work done at Government and local private presses and the conditions under which it may be done are described in rule 79 of F. P. IX and paragraphs 481, 482 and 488 of the Stationery and Printing Manual. The Chief Conservator may, accordingly, sanction the printing at Government presses of notices, lists, forms (*i.e.* special and not standard forms *vide* G.D. No. 9887-C of 15th October 1936), etc., required in connection with departmental work, subject to the concurrence of the Director, Government Printing and Stationery. The Chief Conservator is also empowered by R. D. No. 5542 of 31st May 1919 to deal finally with scheduled forest forms, *i.e.* to order their modification revision or cancellation. The introduction of new standard forms requires the sanction of Government.

567. Conservators are authorised to sanction the printing of notices of sale of forest produce etc., at Government presses, or at local private presses in urgent cases.

(G. D. No. 10655 of 1st September 1917 and R.D. No. 829 of 10th March 1920)

568. The annual indents for stationery should be sent to the Government Press by 15th June and the annual indent for standard and destandardised forms and envelopes to the Government Press, Baroda or the Government Press, Rajkot as the case may be, through the Director, Government Printing and Stationery, by 15th February in accordance with the instructions in Chapters III, XXIV and XXVIII of the Stationery and Printing Manual. As regards triennial and quinquennial indents for special forms for the Forest Department to be submitted by 15th August, *see* paragraphs 522 to 529 *ibid.* The empty packing cases which contained stationery and forms should be disposed of according to paragraphs 95 and 565 *ibid.*

569. All forest offices should pay special attention to the instructions in paragraphs 66 to 72 of Chapter III and 533 of Chapter XXVIII of the Stationery and Printing Manual regarding economy in the use of stationery, forms and envelopes and the maintenance of accounts and the check and inspection of the stocks thereof. Further orders regarding observance of economy in stationery are contained in G.C.P. and S.D. No. ICD/GSO/1558-B, dated 15th January 1959 and G.L., G.A.D. No. NAL. 1062-B, dated 21st November 1962.

CHAPTER XL

ECONOMY IN CONTINGENT EXPENDITURE

570. Officers should pay personal attention to the following instructions and enforce strict economy in all kinds of contingent expenditure. :—

- (1) *Renting of post boxes.*—The practice should be discontinued.
- (2) *Dusting of offices.*—No payments should be made to class IV establishment on this account as it is a part of their normal work.
- (3) *Times of India Directory and Indian year book.*—Such costly publications should not be purchased locally or on payment. These are to be supplied by the Director Government Printing and Stationery, to whom indents should be sent in proper time, after obtaining sanction of Government, if it has not already been given.
- (4) *Furniture.*—Additional furniture should not be purchased indiscriminately, simply because savings in the budget grant are available at the close of the year. Additions to furniture should not be made without the previous sanction of the controlling officers who should fix a limit for expenditure on annual

repairs and replacements in respect of each office under their control. Heads of offices in places situated near a prison, Government Industrial School and such other institution *e.g.* Criminal Tribes Settlements, as receive grants from Government should obtain their furniture requirements from such local prison or institution instead of private dealers *vide* also rules 89 and 90 of F. P. IX for further instructions.

(5) *Water supply charges.*—Whenever such charges are incurred, the officers should frequently check the consumption of water in their offices personally and take adequate measures to prevent waste, the watchman in charge of the building being held personally responsible for preventing waste.

(6) *Electricity charges.*—Officers should personally see that fans and electric lights are not used unless necessary and are switched off when the officers and staff leave the rooms. The electric lights should have low power bulbs. Officers and staff at all levels will be personally responsible for economic use of electricity.

(7) *Tenders.*—Sufficient interval should be allowed between the date of publication of the notice calling for tenders and the date of submission of tenders, in order to secure wide publicity and keen competition among the tenderers.

(8) *Service postage and telegrams.*—Letters intended for local addresses should not be sent by post but delivered by hand. Economy in postal and telegram charges should be observed in all possible ways *vide* Articles 525 to 534.

(9) *Carriage of office kit.*—The procedure mentioned in Article 355(ii) should be observed when private kit is carried with office kit on tour.

(10) *Stationery etc.*—*see* Article 569 regarding economy in the use of stationery. Officers are not allowed to purchase fountain pens, attache cases, ash-trays and other such items intended for their personal use at Government cost. Controlling officers should check the contingent bills of the officers under their control and see that in no case such expenditure is incurred.

(11) *Advertisements.*—Official advertisements in newspapers should not be unnecessarily long resulting in avoidable waste of money. They should be restricted to the minimum number of words necessary to convey the purport. Details should, as a rule, be supplied separately on request.

(F. D. No. 3014/33, dated 13th March 1940 and 10th June 1940 and G.C.G.A.D. No. NAL-1062/B, dated 21st November 1962)

CHAPTER XLI

INSPECTION OF OFFICES

571. (i) All Divisional and Sub-Divisional Forest Offices will be inspected by the Conservator and all range, round and other disbursers' offices by the Deputy Conservator of Forests at least once a year. Such inspection should extend to records, returns and other matters enumerated in Articles 317 and 389 and in the relevant inspection report forms (the form prescribed in G.R., G.A.D. No. INS/O and M, dated 1st February 1965 as subsequently amended and Press No. For. 101 for Divisional and Sub-Divisional Forest Offices, and For. 103 and 358 for Range and Round offices). The periodical inspection of cash books, etc., prescribed in Article 389 should also be carried out by the officers concerned. Instructions for inspection of offices are given in appendix XVIII.

(ii) The reports of inspection carried out by each officer should be submitted to his immediate superior for perusal and return (R. D. No. 9458/24 of 14th November 1923) and the portion of each inspection report of the Conservator under the head "Cash Accounts" should be submitted by him to the Accountant General.

(R. D. No. 2193 of 3rd April 1902)

(iii) The Chief Conservator will inspect Conservators' offices once a year and receive and deal with inspection reports of divisional offices.

(R. D. No. 5542 of 31st May 1919)

572. The Accountant General will inspect locally the accounts of selected forest divisions every year and the following procedure will be observed in communicating the results of inspection :—

(i) The inspecting Officer's report will be forwarded by the Accountant General's office to the Deputy Conservators of Forests concerned with the request to return them with their replies through the Conservator concerned and the Chief Conservator. On receipt of these replies the Accountant General's office will scrutinize them and the remarks of the Conservators and the Chief Conservator thereon, and then forward the reports to Government with final remarks on important points. Government will pass orders on these points where necessary and return the inspection reports to the Accountant General's office for final record, after complete action is taken on all the points.

(ii) With a view to ensure prompt disposal of the reports at each stage, the following maximum periods have been laid down for their disposal in each office and the officers concerned should dispose of them within the limits allowed :—

Office of	Period allowed from date of receipt
Deputy Conservator of Forests	4 weeks
Conservator	3 "
Chief Conservator	3 "
Accountant General	4 "
Government	6 "

(R. D. No. 400/28 of 25th November 1942)

PART VII
Miscellaneous
CHAPTER XLII
STORES

573. The purchase and supply of all stores for the public service, including also such articles as typewriters and duplicators, bicycles, mathematical instruments, drawing materials, stationery, rubber stamps, scales, weights and measures, safes, etc., are regulated by the rules and orders contained in Appendix VI to F. P. IX and the Bombay Stationery and Printing Manual, while the powers of officers and the accounts to be maintained in this connection are indicated or described in Articles 255 to 259 of this Manual.

574. All purchases in India shall be made through the agency of the Central Stores Purchase Organisation, Ahmedabad, except of such articles as are allowed to be purchased by the consuming departments without reference to it as shown in schedule 2 to Appendix VI, F. P. IX. This will not, however, affect the executive orders of Government which may be issued from time to time regarding purchases or supplies from Government Departments such as jails, industrial schools, vimukta jati settlements and Government aided institutions. (Rule 8 in Appendix VI F. P. IX; see also "Pamphlet for the guidance of Indenting Departments" 1962 and G. R. Health and Industries Department No. SPO/1064/329-G.I, dated 5th June 1964 as modified by G. R. I. M. and P. D. No. SPO/1066/3342/KH, dated 24th January 1966 and SPO/1066/1777/KH, dated 3rd June 1966.)

575. *Clothing materials.*—Special type of cloth is required for Police constables and Home Guards and the same is not available in khadi. So the requirements of such type of cloth and cloth requirements, of Government hospitals, of types which are not available in khadi, should as far as possible be met by purchasing handwoven cloth and if this is not possible by purchasing mill cloth (For detailed instructions refer to G. R. H. and I. D. No. SPO. 1060/42442-GI, dated 27th July 1961).

576. The importance of cottage and small scale industries in the national economy has been widely recognised and the Central as well as the State Government as a big purchaser of stores are positively in a position to assist the small scale industries by effecting their purchases to the maximum possible extent from the Small Scale Industries Sector (See G.R.I. and C. D. No. SAI/1458/99079/IND/II, dated 11th March 1960 as modified by G. R. H. and I. D. No. SAI. 1458/5027/ KH, dated 16th January 1965 and I. M. and P. D. No. SAI/SPO/1567-3409/Kh, dated 4th September 1968 for instructions in the matter).

577. *Bicycles.*—To prevent thefts of Government bicycles, peons and other servants using them should be instructed to lock them up when not in use.

(G. D. No. S/226, dated 19th September 1943.)

578. *Medicine chests and tin medicine boxes.*—See F. P. IX rules 84 to 86. Range Forest Officers at whose headquarters there are no dispensaries have been supplied with medicine boxes and authorised to get them replenished whenever necessary at the nearest Civil Hospital free of charge.

(G. D. No. 1248, dated 15th June 1934-R. D. No. 1897/33, dated 4th April 1938 and 1897/D/33, dated 28th May 1943.)

579. *Insurance of Government property etc.*—(i) Whenever it is found necessary to insure Government property or property controlled by Government or by any of its officers in his official capacity, it should invariably be insured with the Life Insurance Corporation of India limited.

(ii) Government servants who take advances from Government for the purpose of motor vehicles should insure them with the Life Insurance Corporation of India at least for the period during which the advances are outstanding. Any officer who considers this will cause him hardship is at liberty to apply to Government for a relaxation in his favour.

(F. D. No. 3464/33, dated 7th March 1939 and 23rd December 1940 and G. C. F. D. No. INS/1065/803/Z, dated 28th April 1965 and corrigendum No. SMV-1066/Z/2667/Z, dated 13th April 1966)

CHAPTER XLIII

CHARITABLE ENDOWMENTS

580. *The Thomas Reed Bell Memorial fund.*—This fund originally vested in the Treasurer of Charitable Endowments, Bombay, and consisted of 3½ per cent Government securities of the face value of Rs. 3,100. The Personal Ledger Account of the Fund is now operated by the President Forest Research Institute and Colleges, Dehra Dun, and the income accruing from the Fund is utilised to grant two money prizes, each equal to one half of the income, to the students who hail from the ex-Bombay State areas and who pass the final examination of the Southern Forest Rangers College, Coimbatore or Northern Forest Ranger College, Dehra Dun with the highest marks in Botany and Silviculture singly.

(G. R., R. D. Nos. 5207 of 25th August 1922, and 9th June 1927, and 7th April 1945, Government of India, Ministry of Food and Agriculture letter No. 3-65/61-F, dated 7th May 1963).

581. *The Madan Memorial fund.*—The Fund consists of Government of India 3 per cent securities of the value of Rs. 3,400 vested in the treasurer of the charitable endowments. The income of this fund is managed jointly by the Educational Inspector, Surat District, and the Conservator of Forests, Baroda Circle, Baroda for the award of four Scholarships of equal value to the children of forest servants retired from ex-Baroda State Forest Service and of the servants who were on the service list of ex-Baroda State Forest Department as on 1st August 1949 on which date the ex-Baroda State merged with the ex-Bombay State, who are studying in Standard VIII, IX, X and XI of any recognised secondary school. The scholarships shall be awarded on merit to boy and girl students without any distinction of caste and creed and shall be tenable for one year subject to usual conditions of satisfactory progress, good conduct, and regular attendance. The scholarships are paid half yearly. In case suitable candidates are not available then the Scholarships may be awarded to the children of other servants of the Forest Department.

(G. N., E. D. No. CEF-1053-B, dated 16th November, 1955).

CHAPTER XLIV

FOREST CONFERENCES

582. A conference of Forest Officers should be held annually to discuss forest matters of importance.

(R. D. No. 2351 of 14th March 1910)

583. The Chief Conservator is authorised to get the papers, intended for discussion at the annual forest conference, printed at the Government Press for the convenience of officers meeting at the conference.

(R. D. No. S. 82 / 2311 of 11th February 1928)

584. (i) Government do not consider it necessary to have on their record the proceedings of the annual forest conferences except in connection with subjects

regarding which Government have given an express direction that the question should be placed before the conference for discussion.

(ii) The Controlling Officer or officers should submit, through the usual channel any proposals in connection with questions discussed at the conference on which the orders of Government are required.

(R. D. No. 12725 of 19th December 1914)

585. Rule 564 of F. P. V. is not applicable to departmental conferences of officers of the Forest Department, e. g. the forest conferences convened by the Chief Conservator of Forests and Conservators and the Silvicultural and Utilization conferences and meetings of the Board of Forestry etc., held at Dehra Dun. Travelling allowance of officers permitted to attend these conferences is regulated under the ordinary rules as on tour

(R. D. No. 10173/24 of 26th June 1929)

CHAPTER XLV

FOREST SUBORDINATES WELFARE FUND

586. (1) *Objects of the Fund*.—(a) In order to provide amenities and comforts to forest subordinates including clerical staff in the Forest Department and their families in the case of emergencies such as (i) accident and (ii) sudden demise and for granting loans for educational facilities to their children in deserving cases, the Forest Subordinates Welfare Fund has been opened.

(b) The managing committee by 2/3rd majority may add new items for which the Fund may be utilised.

(2) *Application*.—The fund is exclusively for the benefit of Class III and Class IV service, and in case any of them is promoted to a Gazetted post, whether in a substantive or officiating capacity, he shall not be eligible to the benefits of the fund.

(3) *Sources of income*.—The fund shall be raised from the following sources:—

(i) Subscriptions from forest subordinates at the rates given below :—

	Rate of subscription per half year
	Rs.
Forest subordinates on pay over Rs. 150 per month.	3.00
„ on pay between Rs. 101 per month and Rs. 150 per month.	2.00
„ on pay between Rs. 51 per month and Rs. 100 per month.	1.00
„ on pay of Rs. 50 per month and and less.	0.50

Note.—The subscriptions are to be paid purely on voluntary basis and the rates prescribed are for the guidance of the Committee who may increase or decrease the rates of subscription in any case.

(ii) Voluntary donations from donors except forest contractors.

(iii) Income from any other source that may at any time become open.

Note 1.—Every member of the Fund shall take care to see that he does not bring any pressure or use his official position for collection of subscription or contribution to the Fund from any person or body of persons.

Note 2.—Item (ii) may include staging dramas or arranging Cinema shows to augment the fund, provided no official pressure is brought to bear in the sale of tickets and no interference is caused in the duties of the persons concerned.

(4) *Administration of the Fund*.—(a) The fund shall be managed by a Central Committee of management consisting of :—

- (i) The Chief Conservator of Forests, Chairman.
(Ex-officio).
- (ii) The Senior Conservator of Forests Stationed at Headquarter (Ex-Officio). Vice- Chariman (To deputise for the Chairman in the absence of the Chairman).
- (iii) Assistant to the Chief Conservator of Forests (General Administration).
- (iv) The Deputy Conservator of Forests, Secretary.
Working Plans, Baroda Circle, Baroda.
- (v) The Deputy Conservator of Forests, Treasurer
Silviculture and Forest Utilization.
- (vi) One Superintendent
- (vii) One Ranger.
- (viii) One Clerk.
- (ix) One Forester
- (x) One Forest Guard.
- (xi) One Peon.

Note.—The members from S. Nos. (vi) to (xi) may be nominated by the respective staff associations or elected by persons in those grades.

(b) All moneys of the fund shall be credited in the respective Government Treasuries by opening a personal Ledger Account within the Public Account in the name of the official authorised to manage the account of the fund.

(c) The Secretary to the Central Committee shall act as representative of the fund in all suits for the management of the Fund.

Note (1).—All members of the Central Committee shall be honorary and shall not be entitled to any remuneration.

Note (2).—Members of the Central Committee and Divisional Committees should bear the expenditure involved in attending the meetings.

(5) *Functions of the Committee*.—The Committee shall frame rules for—

- (a) Election of its members and their tenure
- (b) Adding items to the objects of the Fund
- (c) Exempting persons from paying subscriptions
- (d) Granting loans to its members, their recovery, rates of interest, etc.
- (e) Deciding all applications for loans, gratuitous relief and taking steps to provide amenities to its members.

(6) *Eligibility for benefits*.—All subordinates of Class III and IV categories who are members of the Fund, and their dependents will only be considered eligible to get relief from the Fund.

Note.—A member of the fund is a subordinate of Class III and Class IV who has applied for membership and has agreed to pay the subscription at the prescribed rate until he leaves service or declares in writing his desire to stop subscribing.

(7) *Qualifications for gratuitous benefits.*—In deciding priority of claims to non-gratuitous/gratuitous relief the Central Committee shall take into consideration :—

(a) The circumstances of the subscriber/the family of the deceased.

(b) The length of service of the subscriber/the deceased.

(c) The quality of service of the subscriber/the deceased.

(d) The length of time the subscriber/the deceased has been subscribing/had subscribed to the fund.

(8) *Meeting of the Central Committee*—The Central Committee of management shall meet as and when necessary as determined by the chairman to adjudicate claims to benefit and dispose of all business connected with the management of the Fund.

(9) *Divisional Committees.*—In addition to the Central Committee there shall be in each Division a Divisional Committee which shall consist of:—

(a) The Deputy Conservator of Forests Chairman. (Ex-Officio)

(b) A Ranger to be elected by the Rangers of the Division.

(c) A Forester to be elected by the Foresters in the Division.

(d) A Forest Guard to be elected by the Forest Guards in the Division.

(e) A Clerk of the Divisional Office to be elected by the clerks of that office.

Note 1.—(b), (c), (d) and (e) should be elected annually in March.

Note 2.—For the purpose of formation of Divisional Committees, the offices of the Deputy Conservator of Forests, Silvi-culture and Forest Utilization, Conservators of Forests and Deputy Conservator of Forests, Publicity and Liaison should be considered as a Divisional Unit.

(10) *Duties of the Divisional Committee*—The Divisional Committee shall investigate and forward all claims, collect and forward donations and subscriptions, pass and forward Divisional Accounts of the Fund and dispose of any other business that may be referred to it by the Central Committee.

(11) *Powers of Central Committee to make Bye-laws.*—The Central Committee may make bye-laws to regulate the collection of subscriptions, the maintenance of accounts, the investment of money, the amount to be distributed annually in relief and the submission of claims and otherwise generally to give effect to the object of the Fund and to these rules.

(12) *Immediate relief in case of demise of a subscribing member.*—In the case of the demise of a subscribing member, the Chairman is authorised to sanction immediate gratuitous relief upto Rs. 100 to the family members of the deceased subordinates.

(13) *Delegation of powers by the Central Committee*—The Central Committee may delegate to a quorum of not less than three of its members such powers as it may consider to enable the quorum to dispose of urgent claims that are pending adjudication by the Committee as a whole within 3 months and may also place such funds in the hands of the Divisional Committees as it may consider desirable to enable them to grant immediate relief to urgent cases.

(14) *Collection of subscriptions.*—Subscriptions shall be payable in the first week of April and October every year. The Deputy Conservators of Forests shall make

arrangements for collection of subscriptions in the Division. In ranges, the Ranger should collect subscriptions at the time of disbursement of pay for March and September. Subscriptions should be based on substantive and not officiating ranks.

(15) *Limitations of benefits.*—Annually, the Central Committee may allot in benefits a sum equal to the annual subscriptions plus the whole of the interest in investments. Any sums accruing which are not so allotted in benefits, less unavoidable expenditure incurred, and donations, shall be invested in accordance with clause 4(b). With the permission of the Central Committee, the Secretary may sell any securities, and with the permission of the Chairman of the Central Committee, he may invest superfluous cash in the State Bank of India in long term Government Securities.

(16) *Central Committee Accounts.*—The Accounts of the Central Committee shall be kept by the staff under the Deputy Conservator of Forests, Silviculture and Forest Utilization, who is the Treasurer of the Fund, under his supervision. The Central Committee shall fix the staff and the amount of remuneration if any to be paid to it. A joint Account will be opened in the State Bank of India, which will be operated by the Secretary to the Central Committee under the orders of the committee. The accounts shall be audited by the Senior Superintendent, Chief Conservator of Forests, or Conservator of Forests, Research and Working Plans Circle, annually in May.

(17) *Divisional Committee Accounts.*—Each Divisional Committee shall credit in the respective Government Treasuries the moneys of the fund by opening a Personal Ledger Account within the public Account to be operated by its Chairman. He shall also be the Local Treasurer of the Fund and shall deposit all subscriptions and donations in the local savings bank without delay. The Divisional Forest Officer shall submit annually to the Central Committee a full account of all the receipts and expenditure for the previous financial year. The Central Committee shall then decide what amounts should be remitted from the Divisional Account to the Central Account.

During the annual office inspection, the Conservator shall audit the accounts of the Divisional Committees.

(18) *Entries to be made in Service Book.*—At the beginning of the Service Book shall be noted over the signature of a Gazetted Officer the fact and date of a subordinate or clerk becoming subscriber to the fund. Similarly the fact and date of ceasing to be a subscriber should also be noted in the service book.

A slip should be pasted at the end of the service book, indicating therein the recoveries made from the subscriber in the subjoined form.

Name of the subscriber. Shri.....

Date of becoming subscriber.....19 .

Year	Months in which subscription is due	Amount of subscription due	Date of recovery of the subscription	D. F. O.'s signature
19	April	Rs.		
	October	Rs.		

The date of payment of the last subscription shall be noted in the last pay certificate of any subscriber who has been transferred.

(19) *Honorarium for keeping accounts.*—The clerks who are required to maintain the fund Accounts for each Divisional Committee may be granted an honorarium at the rate that may be sanctioned by the Central Committee.

(20) *Investigation of claims by the Divisional Committee.*—All claims except those in the offices of the Chief Conservator, Conservators, Silviculturist-cum-Forest Utilization Officer, and the Divisional Forest Officer, Working Plans, Baroda Circle, shall in the first instance be investigated by the Divisional Committee and if it finds that such claims come within the scope of the Fund, it shall forward then with a full statement of each case in the prescribed form through the Conservator to the Secretary to the Central Committee for disposal. Each application should be signed by at least three members of the Divisional Committee. The claims in the offices referred to above shall be investigated by the Central Committee.

(21) *Emergency powers of Divisional Committees.*—Each Divisional Committee may advance upto Rs. 25 from the fund to meet urgent cases of distress among the dependents of the subscribers to the fund and report the action taken to the Central Committee through the Conservator. The Central Committee shall adjust this amount in the first instalment of the grant.

No contribution shall be made at the expense to the fund to the funeral of any forest subordinate or clerk.

All printing necessary in connection with the fund shall be arranged for and carried out by the Secretary in accordance with the instructions of the Central Committee. The Divisional Committees are not authorised to incur any expenditure or printing.

(22) *Refund of subscription.*—No refund shall be admissible at any time to subscribers once they have accepted the rules of the Fund and the bye-laws of the Fund.

(23) *Decisions of Central Committee to be final.*—The decision of the Central Committee on all matters connected with the interpretation of the rules and bye-laws of the Fund and the adjudication of all claims shall be final.

(24) *Alteration of rules.*—No changes shall be made in the rules save by the consent of two-thirds majority of the Central Committee and subject to the previous approval of Government.

(25) *Dissolution of the Fund.*—The Fund shall not be dissolved without the previous consent of Government and unless three-fourth of the members shall have expressed a wish for such dissolution by their delivered votes in person or by proxy at a general meeting convened for the purpose. On the dissolution of the fund, any balance remaining after satisfaction of its debts and liabilities shall be at the disposal of the Chief Conservator of Forests who shall, under the Charitable Endowments Act 1890, vest such balance in the Treasurer of Charitable Endowments and settle a scheme whereby such balance and its income are utilized for the benefits of the Forest Department in accordance with the original object of the fund.

APPENDIX I

(Articles 3, 401 and 415)

DISTRIBUTION OF FOREST TERRITORIAL CHARGES AND ACCOUNT UNITS IN THE GUJARAT STATE

(a) *General Forest Administration.*—The general forest administration of the State is in charge of the Chief Conservator of Forests, whose headquarters are at Baroda.

(b) *Circles.*—The State is divided into the following four territorial Circles ;—

Name of Circle	Headquarters
Baroda	Baroda
Gandhinagar	Gandhinagar
Junagadh	Junagadh
Surat	Surat

In addition, there are two other circles having jurisdiction over the whole State. These are Research and Working Plans Circle with headquarters at Baroda and Wild Life Wing with headquarters at Junagadh.

(c) *Divisions.*—The Circles are sub-divided into the following Divisions :—

Circle	Division	Civil District in which situated	Headquarters
1	2	3	4
1. Baroda	.. 1. Baria.	Panchmahals.	Devgadh Baria.
	2. Godhra.	Panchmahals-Kaira.	Godhra.
	3. Dohad.	Panchmahals.	Dohad.
	4. Chhotaudepur.	Baroda-Panchmahals.	Chhotaudepur.
	5. Extension Baroda	Baroda.	Baroda.
2. Surat	.. 1. Dangs (South)	Dangs.	Ahwa.
	2. Dangs (North)	Dangs.	Ahwa.
	3. Bulsar.	Bulsar Surat.	Bulsar.
	4. Rajpipla (East)	Broach-Surat.	Rajpipla.
	5. Rajpipla (West)	Broach-Surat.	Rajpipla.
	6. Navsari.	Surat-Bulsar	Navsari.
	7. Vyara.	Surat-Bulsar.	Vyara.
3. Junagadh	.. 1. Junagadh.	Junagadh. Rajkot. Jamnagar.	Junagadh.
	2. Gir (West).	Junagadh. Amreli.	Junagadh.
	3. Gir (East).	Junagadh-Amreli.	Delwada, Via-Una.
	4. Bhavnagar.	Amreli. Bhavnagar. Rajkot. Ahmedabad.	Bhavnagar.
	5. Jamnagar.	Jamnagar.	Jamnagar.
	6. Surendranagar.	Surendranagar.	Jorawarnagar.
	7. Rajkot.	Rajkot, Jamnagar.	Rajkot.

APPENDIX I—contd.

Circle	Division	Civil District in which situated	Headquarters
1	2	3	4
4. Gandhinagar.	1. Sabarkantha	Sabarkantha Ahmedabad Kaira Mehsana	Himatnagar
	2. Banaskantha	Mehsana Banaskantha Kutch.	Palanpur
	3. Dantiwada River Valley Project.	Banaskantha	Palanpur
	4. Kutch	Kutch	Bhuj
	5. Mehsana	Mehsana	Patan
	6. Extension Ahmedabad.	Ahmedabad	Ahmedabad
	7. Gandhinagar	Gandhinagar	Gandhinagar
5. Research and Working Plans.	1. Silviculturist-cum-Forest Utilization Officer.	All Districts in Gujart State.	Baroda
	2. Publicity and Liaison Officer.	do.	Baroda
	3. Working Plans Baroda Circle	Ahmedabad Banaskantha Baroda Gandhinagar Kaira Mehsana Panchmahals Sabarkantha	Baroda
	4. Working Plans, Junagadh Circle.	Amreli Bhavnagar Jamnagar Junagadh Kutch Rajkot Surendranagar	Junagadh
	5. Working Plans, Surat Circle.	Broach Bulsar Dangs Surat	Surat
6. Wild Life	1. Sanctuary Superintendent, Sasan	Junagadh	Sasan-Gir

(d) Ranges.—The territorial Forest Divisions have been sub-divided into the territorial Ranges and sub—Ranges as follows.

Name of Division	Range or Sub—Range	Headquarters
	BARODA CIRCLE	
Dohad ..	.. Dohad Garbada. Jhalod. Santrampur (East) Santrampur (West)	Dohad. Garbada. Jhalod. Santrampur Santrampur

APPENDIX I—contd.

Name of Division	Range or Sub-Range	Headquarters
Baria	.. Baria Limkheda Rajgadh Sanjeli Sagtala	Deogadh Baria Limkheda Rajgadh Sanjeli Sagtala
Chhotaudepur	.. Chhotaudepur Halol Jambughoda Jetpur Kawant Naswadi	Chhotaudepur Halol Jambughoda Jetpur Kawant Naswadi
Godhra.	.. Anthani Godhra Khanpur Lunawada Shehera Vejalpur Virpur Morva (Sub-Range)	Khanpur Godhra Khanpur Lunawada Shehera Vejalpur Virpur Morva (Hadaf)
GANDHINAGAR CIRCLE		
Banaskantha	.. Ambaji Amirgadh Danta Palanpur Radhanpur	Ambaji Amirgadh Danta Palanpur Radhanpur
Kutch	.. Anjar Bhuj Mandvi Nakhtrana	Anjar Bhuj Mandvi Nakhtrana
Sabarkantha	.. Bhiloda Dholwani Ishri Malpur Raigadh Vadali Vijaynagar Attarsumba Sub-Range	Bhiloda Dholwani Ishri Modasa Raighad Vadali Vijaynagar Attarsumba
JUNAGADH CIRCLE		
Bhavnagar	.. Hathab Sihor	Hathab Sihor
Gir (East)	Dhari Hadala Jasadhar Sarasia	Dhari Timberva Jasadhar Amreli
Gir (West)	.. Chhodvadi Jamwala Visavadar Sasan	Chhodvadi Jamwala Visavadar Sasan

APPENDIX I—*contd.*

Name of Division	Range or Sub-Range	Headquarter
Junagadh ..	.. Dungar Mangrol Ranavav	Junagadh Mangrol Ranavav
Jamnagar ..	.. Jamnagar Okha. Samana	Jamnagar Dwarka Jamjodhpur
Rajkot ..	.. Morvi	Morvi
Surendranagar ..	.. Dhrangadhra Than	Dhrangadhra Than
SURAT CIRCLE		
Bulsar ..	.. Bansda Dharampur Kaprada Nanaponda Sanjan Bulsar Sub-Range	Bansda Dharampur Kaprada Nanaponda Sanjan Bulsar
Dangs (North) ..	.. Ahwa (West) Bardipada Bheskatri Kalibel Piplaidevi Lauchali Subir Singana	Ahwa. Bardipada Bheskatri Bheskatri Piplaidevi Lauchali Subir Singana
Dangs (South) ..	.. Ahwa (East) Chikhali Chinchinagaatha Galkund Sakarpatal Shamgahan	Ahwa Chikhali Chinchinagaatha Galkund Sakarpatal Shamgahan
Rajpipla (East)	.. Dediapada Fulsar Gora Piplod Rajpipla Sagbara	Dediapada Dediapada Gora Dediapada Rajpipla Sagbara
Rajpipla (West)	.. Jhagadia Mandvi (North) Mandvi (South) Netrang. Umarpada Vankal	Netrang Mandvi Mandvi Netrang Umarpada Vankal
Vyara..	.. Nessu Sadadwel Tapy Unai Vajpur Vyara	Uchhal Songadh Songadh Unai Songadh Vyara

APPENDIX I—concl'd.

(e) List of officials in charge of Subordinate Account Units referred to in Articles 401 and 415:

(1) Officials submitting accounts direct to the Divisional Forest Officer or Sub-Divisional Forest Officer.

(i) All Range Forest Officers and Sub-Range Forest Officers mentioned in section (d) above, under Baroda, Gandhinagar, Junagadh and Surat Circles.

(ii) Other gazetted and non-gazetted executive staff, viz. Forest Settlement Officers, Range Forest Officers including Special Duty Range Forest Officers, Range Forest Officers (Survey), Surveyors, Overseers etc., are declared by the Chief Conservator as disbursers as and when necessary under the powers delegated to him under G.R.A. and C.D. No. FDM-2965/32593-P, dated 26th October 1967.

(2) Officials submitting accounts to the Range Forest Officers:

(i) All Round Foresters.

(ii) Other subordinates:—

Division	Subordinate	Headquarter
Chhotaudepur	(1) Station Depot Guard	Ghantoli
	(2) Station Depot Guard	Naswadi
	(3) Station Depot Guard	Bodeli
	(4) Station Depot Guard	Tejgadh
	(5) Station Depot Guard	Jetpur, (Pavi)
	(6) Station Depot Guard	Chhotaudepur
Banaskantha.	(1) Station Depot Guard	Palanpur
	(2) Station Depot Guard	Deesa
	(3) Station Depot Guard	Chitrasani

APPENDIX II

(Articles 16, 22, 23, 36, 39, 47)

SANCTIONED STRENGTHS AND RATES OF PAY OF ALL SERVICES IN THE FOREST DEPARTMENT

A. INDIAN FOREST SERVICE
AND
GUJARAT FOREST SERVICE

Sr. No.	Name of post	Number of posts						Total
		Permanent		Temporary		Total		
		IFS	GFS	IFS	GFS	IFS	GFS	
1	2	3	4	5	6	7	8	9
1	Chief Conservator of Forests.	1	..	..	..	1	..	1
2	Deputy Conservator of Forests..	..	..	1	..	1	..	1
3	Conservators of Forests ..	4	..	2	..	6	..	6
4	Assistants to the Chief Conservator of Forests.	2	..	..	..	2	..	2
5	Deputy Conservators of Forests.	20	3	2	9	22	12	34
6	Senior posts under the Central Government.	..	..	..	..	3	..	3

APPENDIX II—contd.

Sr. No.	Name of post	Number of posts						Total
		Permanent		Temporary		Total		
1	2	IFS	GFS	IFS	GFS	IFS	GFS	9
7	Junior posts in I. F. S.	5	..	..	..	5	..	5
8	Assistant Conservators of Forests.	..	16	..	4	..	20	20
9	Deputation reserve posts in I. F. S.	..	..	..	..	3	..	3
10	Leave reserve posts in I. F. S.	..	..	..	..	3	..	3
11	Training reserve posts in I. F. S.	..	..	..	..	1	..	1

(Government of India, Cabinet Secretariat, Department of Personnel and Administrative Reforms, Notification No. 6/59/72-AIS(IV), dated 23rd June 1973, G. R. A. and L. D. No. G. F. S. 1061/14000-A, dated 1st January 1962 and G. L. A. and C. D. No. 1061/6467-A, dated 13th February 1962, G. Rs. R. and A. D. Nos. 1062/82604-1224-P, dated 11th August 1964, G.F.S. 2360/111737-P, dated 2nd February 1965, G. Rs. A. and C. D. Nos. 1164/57750-E, dated 19th August 1965, I. F. S. 1368/1981-P, dated 9th October 1969 and A. F. and C. D. No. F. S. T. 3872/90952-P, dated 1st January 1973.

Pay Scales

Indian Forest Service. .. See Article 13.

Gujarat Forest Service.

Designation of post	Pay scale
Deputy Conservators of Forests	.. Rs. 500—30—620—EB—40—820— 45—1,000—EB—50—1,250.
Assistant Conservators of Forests	.. Rs. 350—20—450—EB—25—525— 30—675—EB—35—850.

(G. N. F. D: No. PPA 1069 P., dated 19th June 1969)

B. OTHER GAZETTED POSTS

Sr. No.	Name of post	Scale of pay	Number of posts		Authority
			Perma- nent	Temp- orary	
1	2	3	4	5	6
1	Superintendents	Rs. 350—20—450—EB —25—600.	5	2	G. R. A. and C. D. No. GFS. 1164/ 43428 - P, dated 22nd October 1967 and G. R. A. F. & C. D. No. FST/3871/ 3287-P, da- ted 12th August, 1971.

APPENDIX II—contd.

Sr. No.	Name of post	Scale of pay	Number of posts		Authority
			Perma- nent	Temp- orary	
1	2	3	4	5	6
		Rs.			
2	Forest Settlement Officers.	500—30—620—EB—40—820 —45—1,000—EB—50—1,250.	..	3	
3	Deputy Engineers ..	450—25—550—EB—30—670 —35—845—EB—40—925.	..	3	
4	District Statistical Officer.	350—20—450—EB—25—525 —30—675—EB—35—850.	1	..	
5	Legal Superintendent	350—20—450—EB—25—550 —EB—30—700.	1	..	
6	Sanctuary Superintend- ent.	500—30—620—EB—40—820 —45—1,000—EB—50—1,250.	..	..
7	Zoo Officer ..	350—20—450—EB—25—525 30—675—EB—35—850.	..	1	

C. NON-GAZETTED PERMANENT POSTS

Sr. No.	Name of post	Pay Scale	Number of posts						Total
			General Direction Division	B.C.	J.C.	S.C.	R. and W.P.C.		
1	2	3	4	5	6	7	8	9	
		Rs.							
1	Range Forest Officers including Technical Assistants and Range Forest Officers (Survey).	250—12—310—EB—15—400—EB—20—480.	1(1)	17(a) 5(b) 9(k) 11(n)	1(a) 15(d) 2(e) 4(k) 3(n)	17(a) 4(c) 5(k) 19(n)	2(a) 2(l) 8(n)	125	
2	Foresters ..	130—5—155—EB—7—190—EB—8—230—10—240.		75(a) 19(b) 32(k) 11(n)	8(a) 3(c) 75(d) 5(k) 15(n)	96(n) 74(a) 13(c) 33(k) 15(l)	1(l) —3(g)	472	
3	Surveyors ..	130—5—155—EB—7—190—EB—8—230—10—240.		7(a) 1(b) 15(k)	2(d) 3(n)	6(a) 1(c) 3(k)	3(a) 3(l) 7(n)	51	
4	Forest Guards ..	100—2—110.		104(k) 280(a) 111(b) 150(n)	19(a) 350(d) 79(e) 24(k) 49(n)	246(a) 64(c) 84(k) 31(l) 241(n)	2(a) 4(l) 9(n) —12(g)	1835	

APPENDIX II—contd.

Sr. No.	Name of post	Pay Scale	Number of posts					Total	
			General Direction Division	B.C.	J.C.	S.C.	R. and W.P.C.		
1.	2	3	4	5	6	7	8	9	
		Rs.							
5	Head Clerks ..	250—12—310—EB— 15—400—EB—20— 480.	3(l)	4(a) 1(b) 1(k)	3(d) 3(n)	1(l) 2(a) 1(c) 1(k) 1(n)	4(n)	25	
6	Accountants ..	200—10—250—EB— 12—310—15—340.	7(l). 7(n)	7(k) 6(a) 3(b) 4(n)	9(d) 7(n)	7(a) 1(c) 5(l) 5(k) 9(n)	3(l) 1(a) 2(n)	83	
7	Clerks ..	130—5—155—EB—7 —190—EB—8—230 —10—240.	14(l) 6(n)	33(a) 10(b) 39(k) 9(n)	1(a) 1(f) 40(d) 11(k) 58(m) 10(n)	26(a) 6(c) 33(k) 11(l) 22(n)	1(a) 3(l) 12(n)	346	
8	Stenographers Grade I.	350—20—450—EB— 25—550—EB—30— 700—35—735—40 —775.	1(l)	..	..	..	..	1
9	Stenographers Grade II.	250—12—310—EB —15—400—EB— 20—500—25—550.	1(n)	1(a)	1(d)	1(l)	..	4	
10	Overseers ..	As in P. W. D.	..	1(n)	1(k)	1(n)	..	3	
11	Draftsman ..	160—7—188—EB— 9—215—10—265.	..	..	1(d)	..	..	1
12	Mechanic ..	130—5—155—EB—7 —190—EB—8—230 —10—240.	..	..	1(d) 1(n)	..	..	2
13	Tracer ..	—Do—	..	1(n)	..	..	..	1
14	Tractor Driver ..	160—6—190—EB— —7—225.	..	..	2(i)	..	..	2
15	Drivers ..	130—5—155—EB—7 —190—EB—8—230 —10—240.	..	4(n)	2(d) 4(n)	1(l) 12(n)	..	23	
16	(i) Havaldar for office of the Chief Conservator of Forests.	110—3—140.	} 11(l)	12(a) 3(b) 13(k)	21(d) 1(f) 2(k) 5(m)	9(a) 1(c) 7(k) 3(l)	3(k) 3(l)	94	
	(ii) Naiks ..	100—3—130							
	(iii) Peons ..	90—2—110							

(See notes 1 to 3 under section D below regarding number of posts of Havaldars, Naiks and Peons admissible).

APPENDIX II—contd.

Sr. No.	Name of post	Pay Scale	Number of posts					Total
			General Direction Division	B.C.	J.C.	S.C.	R. and W.P.C.	
1	2	3	4	5	6	7	8	9
		Rs.						
17	Grass Officers ..	200—10—250— EB—12—310.	..	..	5(m)	..	..	5
18	Grass Inspectors ..	130—5—155— EB—7—190— EB—8—230— 10—240.	..	..	4(m) 1(n)	..	..	5
19	Grass Chokiyats (Vidi Chokiyats).	90—2—110.	..	..	71(m) 40(l)	..	..	111
20	Vidias (Grass Vidi Chiokiyats).	90—2—110.	..	..	37(l) 190(m)	..	..	227
21	Zoo Superintendent.	325—15—400— EB—20—500— EB—25—575.	..	..	1(f)	..	..	1
22	Zoo Naik (Head Zoo keeper).	90—2—110	..	..	1(f)	..	..	1
23	Zoo Keepers. ..	90—2—110	..	..	8(f)	..	..	8
24	Zoo Chokidars (Zoo Guards, Zoo pagis, Watchmen.)	90—2—110	..	..	8(f) 2(j)	..	..	10
25	Sweepers ..	90—2—110	1(n)	..	3(f) 3(d) 3(n)	1(n)	..	11
26	Water Police Inspectors.	130—5—155— EB—7—190— EB—8—230— 10—240.	..	..	1(h)	..	..	1
27	Cher Jamadar ..	130—5—155— EB—7—190— EB—8—230— 10—240.	..	..	1(h)	..	..	1
28	Cher Naik ..	100—3—130	..	..	1(h) 1(n)	..	..	2
29	Cher Watchmen ..	90—2—110	..	..	3(h)	..	..	3
30	Cher Khalasis ..	90—2—110	..	..	6(h)	..	..	6
31	Junior Statistical Assistant.	200—10—250— EB—12—310— EB—15—430.	..	..	..	..	1(n)	1
32	Artist ..	200—10—250— EB—12—310— —EB—15—430.	..	..	..	..	1(n)	1

APPENDIX II—contd.

Sr. No.	Name of post	Pay Scale	Number of posts					
			General Direction Division	B.C.	J.C.	S.C.	R. and W. P.C.	Total
1	2	3	4	5	6	7	8	9
		Rs.						
33	Operator-cum-Mechanic.	175—8—215—EB— 10—275.	..	..	..	..	1(n)	1
34	Commercial Accountant.	250—12—310—EB— 15—400—EB—20— 480.	..	..	..	1(n)	..	1
35	Mechanical cum-Electrical Overseer.	175—8—215—EB— 10—275.	..	..	..	1(n)	..	1
36	Electrician ..	175—8—215—EB— 10—275.	..	..	..	1(n)	..	1
37	Band Mill Operator ..	125—4—145—EB— 5—165—7—210.	..	..	..	1(n)	..	1
38	Assistant Bencher ..	160—6—190—EB— 7—225.	..	..	..	1(n)	..	1
39	Foreman ..	do.	..	..	..	1(n)	..	1
40	Kiln Operator ..	do.	..	..	..	1(n)	..	1
41	Assistant Foreman ..	135—5—155—EB— 7—190—EB—8— 230—10—250.	..	..	..	1(n)	..	1
42	Sawyer ..	125—3—140—EB— 4—160.	..	..	..	5(n)	..	5
43	Assistant Sawyer ..	90—2—110.	..	..	..	2(n)	..	2
44	Cross-cut-Sawyer ..	125—3—140—EB— 4—160.	..	..	..	1(n)	..	1
45	Engine Driver ..	125—4—145—EB— 5—165—7—200.	..	..	..	1(n)	..	1
46	Bagwan-cum-Mechanic.	do.	..	..	1(n)	..	..	1
47	Road Roller Driver.	160—6—190—EB— 7—225.	..	..	1(n)	..	..	1
48	Cook ..	125—3—140—EB— 4—160.	..	..	2(n)	..	..	2
49	Bearer ..	90—2—110	..	..	6(n)	..	..	6
50	Cleaner ..	90—2—110	..	..	2(n)	..	..	2
51	Electric Fitter ..	125—4—145—EB— 5—165—7—200.	..	..	1(n)	..	..	1

APPENDIX II—contd.

Sr. No.	Name of post	Pay Scale	Number of posts					Total
			General Direction Division	B.C.	J.C.	S.C.	R. and W.P.C.	
1	2	3	4	5	6	7	8	9
		Rs.						
52	Helper	90—2—110.	..	..	..	..	1(n)	1
53	Daftar bandh	100—3—130.	1(n)	..	..	..	..	1
54	Watchman	90—2—110.	..	2(n)	9(n)	7(n)	..	18
55	Mali Trained	100—2—110.	..	..	1(n)	..	..	1
56	Mali Trained	90—2—110.	..	..	1(n)	..	..	1
57	Mali Guard	90—2—110.	..	..	1(n)	..	..	1
58	Khalasi	90—2—110.	..	..	2(n)	..	..	2

Note 1.—(a) Posts made permanent under Government Resolutions, Agriculture and Forest Department No. 7773/50501-J, dated 25th May 1952 and 6th February 1953.

(b) Permanent posts of Panchmahals Division of old Bombay State.

(c) Permanent posts of old Bombay State in Dangs, Bulsar and Vyara Divisions.

(d) Posts made permanent under ex-Saurashtra Development and Planning Department, Government Resolution No. SA/1-60/Forest-1-119, dated 2nd June 1953.

(e) Posts sanctioned in Kutch Division under Government of India Ministry of States No. F-12/21/5/52, dated 27th October 1952.

(f) Posts made permanent under ex-Saurashtra Government Resolution F. D. No. ARCH/57/7/305, dated 15th October 1954.

(g) Posts reduced in Dangs Division due to transfer of Ragatvihir round and reduction of posts in Ahwa, Galkund, Subir, Pimpri and Waghai Ranges in 1953.

(h) Posts made permanent under ex-Saurashtra Government Resolution, Industries and Supply Department No. Ind/III/F, dated 3rd May 1955.

(i) Posts sanctioned under ex-Saurashtra Government Resolution, Agriculture and Co-operation Department No. SF/57/I/304, dated 29th May 1956.

(j) Posts made permanent under Government Resolution, Agriculture and Lands Department No. FST/1961/116886/A, dated 26th February 1962.

(k) Posts made permanent under Government Resolution, Revenue and Agriculture Department No. GFS/1062/32604/P, dated 11th August 1964.

(l) Posts made permanent under Government Resolution, Agriculture and Co-operation Department No. 1164/48428/P, dated 21st October 1967.

(m) Posts made permanent under Government Resolution, Revenue and Agriculture Department No. 1262/64438/A, dated 11th March 1963.

(n) Posts made permanent under Government Resolution, Agriculture, Forests and Co-operation Department No. FST/3871/32807-P, dated 12th August 1971.

Note 2.—The posts of Banaskantha and Sabarkantha Divisions stand included in the column Baroda Circle and those of Kutch Division in column Junagadh Circle.

D. REGULATION OF STRENGTH OF PEONS IN VARIOUS OFFICES

(i) The permissible strength of peons in various offices is as under :

Designation of officer	Allotment permissible
Chief Conservator of Forests	1 peon
Conservator of Forests	1 Peon
Other Gazetted Officers	1 Peon

APPENDIX II—concl'd.

(ii) Where an officer acts in a dual capacity as a permanent arrangement he will be entitled to only one set of peons.

(iii) No extra peons should be allotted to gazetted and non-gazetted touring officers.

(iv) Where three non-touring and touring gazetted officers of class II or lower status occupy one and the same chamber or adjacent chambers, they should share the services of one peon.

(v) The allotment of class-IV-servants in offices should be regulated as shown below :—

For officers containing 24 persons or less on the clerical establishment.	1	Class IV servant for every 12 persons or part thereof.
For offices containing more than 24 persons but not more than 52 persons on the clerical establishment.	1	Class IV servant for every 13 persons or fraction of 13 persons.
For offices containing more than 53 persons in clerical establishment.	1	Class IV servant for every 15 persons or fraction of 15 persons

(vi) The minimum number of class IV servants which an office should have for being eligible for a post of Naik should be 4.

(Government Resolution, Finance Department, No. PGR. 1668/2824-CH, dated 18th November 1968).

Note 1.—Under para (vi) above, the Naik, if permissible, will not be given in addition to the existing strength. For example, if there are five peons in an office, the office will have a Naik and 4 peons, and no additional peon will be admissible in the vacancy. Further, if there are only 4 peons no Naik will be permissible. (Government Resolution, Finance Department No. PGR. 1669/970-CH, dated 6th March 1969 and No. PGR. 1672/3117/CH, dated 22nd May 1973).

Note 2.—If the cadre strength of the Head of Department and his subordinate offices is common and common seniority list is maintained for such cadre by the Head of the Department, the entire-cadre strength is to be taken into consideration for determining the number of posts of Naiks (G. C. F. D. No. PGR. 1669/4180-CH, dated 10th July 1973).

Note 3.—The pay scale of Naiks is revised from Rs. 90—2—110 plus Rs. 5 special pay to Rs. 100—3—130 from 1st March 1971. The post of Naik in the office of the Chief Conservator of Forests is converted to Havaldar in Rs. 100—3—140 scale from the same date and it is declared as involving higher responsibility than posts of Naiks and Peons. (G. R. F.D. No. PGR. 1670/2064-CH, dated 18th March 1971).

APPENDIX III

(Articles 10 and 48)

SANCTIONED DESIGNATIONS OF POSTS AND MAXIMUM RATES OF PAY OF THE TEMPORARY (INCLUDING WORK CHARGED) NON-GAZETTED ESTABLISHMENT VIDE G.R.F. D. No. PPA. 1069-P, DATED 19th JUNE 1969

Sr. No.	Name of post	Maximum rate of pay
PROTECTIVE ESTABLISHMENT		
		Rs.
1	Rangers, including Technical Assistants	250—12—310—EB—15—400—EB—20—480.
2	Foresters.	130—5—155—EB—7—190—EB—8—230—10—240.
3	Guards (including Beat Guards, Depot Guards, Orderly Guards, Jodi Guards etc.)	100—2—110.

APPENDIX III—contd.

SURVEY ESTABLISHMENT

Sr. No.	Name of post	Maximum rate of pay
		Rs.
4	Range Forest Officer (Survey).	250—12—310—EB—15—400—EB—20—480.
5	Surveyors	130—5—155—EB—7—190—EB—8—230—10—240.

ENGINEERING ESTABLISHMENT

6	Overseers	250—12—310—EB—15—400—EB—20—480.
7	Tracers	130—5—155—EB—7—190—EB—8—230—10—240.

OFFICE ESTABLISHMENT

8	Stenographers..	Grade I .. 350—20—450—EB—25—550—EB—30—700—35—735—40—775.
		Grade II .. 250—12—310—EB—15—400—EB—20—500—25—550.
9	Head Clerks	250—12—310—EB—15—400—EB—20—480.
10	Accountants	200—10—250—EB—12—310—15—340.
11	Clerks	130—5—155—EB—7—190—EB—8—230—10—240.

STATISTICAL ESTABLISHMENT

12	Junior Statistical Assistant ..	200—10—250—EB—12—310—EB—15—430.
----	---------------------------------	---------------------------------

GRASS ESTABLISHMENT

13	Grass Officer	200—10—250—EB—12—310.
14	Grass Inspector, Grass Clerk..	130—5—155—EB—7—190—EB—8—230—10—240.
15	Grass Chokiyats, Grass Vidias.. Grass Vidi Chokiyats	90—2—110.

CLASS IV ESTABLISHMENT

16	Havaldar	110—3—140(for Chief Conservator of Forests' office-only).
17	Daftaband	100—3—130.
18	Naik	100—3—130.
19	Peon	90—2—110.

SAW MILL SEASONING KILN, WOOD PRESERVATION PLANT AND WIRELESS ESTABLISHMENT

20	Commercial Accountant ..	250—12—310—EB—15—400—20—480.
21	Superintendent, Waghai Saw Mill	do.
22	Mechanical-cum-Electrical Overseer	175—5—215—EB—10—275.
23	Electrician.	do.

APPENDIX III—concl'd.

Sr. No.	Name of post	Maximum rate of pay	
			Rs.
24	Assistant Bencher	..	160—6—190—EB—7—225.
25	Foreman, Kiln Operator	..	do.
26	Assistant Foreman	..	135—5—155—EB—7—190—EB—8—230 10—250.
27	Band Mill Operato Grinder.	Boilerman, ..	125—4—145—EB—5—165—7—200.
28	Fitter, Sawyer	..	125—3—140—EB—4—160.
29	Assistant Boilerman	..	110—3—140.
30	Foreman, Assistant Sawyer	..	90—2—110.
ZOO ESTABLISHMENT :			
31	Zoo Superintendent	..	325—15—400—EB—20—500—EB—25 —575.
32	Store Keeper	..	130—5—155—EB—7—190—EB—8—230 10—240.
33	Zoo Naik Zoo Keeper, Zoo Chokidar, Zoo Cleaner.	..	90—2—110.
GUEST HOUSE ESTABLISHMENT :			
34	Bagwan-cum-Mechanic	..	125—4—145—5—165—7—200.
35	Electric fitter	..	do.
36	Cook	..	125—3—140—EB—4—160.
VEHICLES SECTION :			
37	Mechanic	..	130—5—155—EB—7—190—EB—8—230— 10—240.
38	Bulldozer Driver	..	175—8—215—EB—10—275.
39	Assistant Bulldozer Driver	..	160—6—190—EB—7—225.
40	Tractor Driver	..	do.
41	Mechanic	..	130—5—155—EB—7—190—EB—8—230 10—240.
42	Driver	..	130—5—155—EB—7—190—EB—8—230 10—240.
43	Cleaner	..	90—2—110.
MISCELLANEOUS ESTABLISHMENT :			
44	Artist	..	200—10—250—EB—12—310—15—340.
45	Water Police Inspector Cher Forest Jamadar.	..	130—5—155—EB—7—190—EB—8—230 10—240.
46	Water Pumping Driver	..	125—4—145—EB—5—165—7—200.
47	Cher Naik	..	100—3—130.
48	Constables	..	do.
49	Khalasi	..	90—2—110.
50	Camel swar	..	do.
51	Rakhwalidar, Chokidar.	Watchman, ..	do.
52	Helper	..	90—2—110.
53	Sweeper	..	do.
54	Mali	..	do.
55	Hamal	..	do.

APPENDIX IV

(Articles 13, 16, 36 and 39)

(i) Special Pay and Allowances :

Incumbents of the posts mentioned below are entitled to special pay as shown against them :—

Sr. No.	Designation of Post	Rate per month	Terms and conditions for grant, if any	Authority
1	2	3	4	5
Rs.				
(a) GAZETTED SERVICE :				
1	Assistants to the Chief Conservator of Forests.	100.00		Government Resolution, Agril. and Co-op. Dept.No. GFS 1164/9561-E, dated 3rd September 1965 and IFS 1368/61674-P, dated 16th September 1968.
(b) SUBORDINATE SERVICE :				
2	Range Forest Officers, Foresters, Surveyors, Guards Peons and drivers and ministerial staff posted in scheduled areas and tribal areas.	10 per cent of the basic pay.	Subject to conditions in para 1 (ii), (vi) and (vii) of G. R., G. A. D. No Mis. 1065/1046-G, dated 22nd April 1965.	Govt. Resol. G.A.D. No. Mis. 1065/1045-G, dated 22nd April 1965 and Agril. and Co-op. Dept. No. FST. 2666/16632-P, dated 18th July, 1967, G. R. Agril. and Co-op. Dept. No. FST. 2666 / 81068 - P, dated 15th December, 1970 and Govt. Letter, Agril. and Co-op. Dept. No. FST. 2668 / 84303-P, dated 7th January 1971.
3	(i) Typists who type on an average at least 12600 words in English or 8685 words in Gujarati per day.	Rs. 15.00	Clerks-cum-typists are not eligible.	Government Resolution Finance Department No. PPA 1769-P, dated 17th November 1969 and PAY/1072-Kh, dated 4th October 1972.

APPENDIX IV—contd.

Sr. No.	Designation of Post	Rate per month	Terms and conditions for grant, if any	Authority
1	2	3	4	5
	(ii) Typists who type on an average at least 5250 words per day in Gujarati	Rs. 7.50		
4	Steno-Typists	(i) Rs. 20.00 for short hand speed of 80 words per minute. (ii) Rs. 40.00 for short-hand speed of 100 words per minute. (iii) Rs. 50.00 for short-hand speed of 120 words per minute.	The special pay will be admissible to those Steno - typists who possess certificate for requisite speed from the recognised institutions holding such examinations.	Government Resolution Finance Department No. PPA 1769-P, dated 17th November 1969 and Corrigendum F. D.No. PPA-1770 2530-P, dated 12th August 1970 and PPA/ 1771 / 118-P, dated 11th February 1972.
5	Seven Range Clerks in Dangs performing the job of wireless operation sets in addition to their duties.	Rs. 25.00		Government Memo. Agril. and Co-operation Dept. No. FST-2668/65973-P, dated 20th December 1968.

For general rules regarding travelling allowance, see Chapter XII of Bombay Civil Services Rules Volume I. For other allowances in the same publication, see the following :—

Sr. No.	Nature of Allowance	Rule or Appendix, Bombay Civil Services Rules Volume II and other orders.
1	Plague allowance	Rule 343-A.
2	Permanent Travelling Allowance	Rules 383, 442, and 443. Appendix XXII, serial numbers 9 to 14, 17, 18, 20. Government Resolutions Finance Dept. Nos. 1922/23, dated 14th June 1949, TRA 1071-1816-J, dated 8th June 1971 and GR Agriculture Forest and Co-operation Department No. FST/3071/91112-P, dated 3rd April 1972 and GR-Finance Department No. MSB/1474/267/J, dated 17th January 1974.

APPENDIX IV—contd.

Sr. No.	Nature of Allowance	Rules or Appendix, Bombay Civil Services Rules Volume II and others orders
3	Charges for conveyance of personal effects, motor car, etc. on tour to the first or from the last camp of an extensive tour.	Rule 461 and Appendix XXXIII.
4	Travelling allowance to officers performing duties at seaside resort or hill stations for their own convenience.	Rule 510 and Appendix XL. (Though the Chief Conservator is included in this Appendix, his visits to seaside resorts and hill stations (named in Bombay Civil Services Rules 507) at any time of the year, in connection with his official duties should be covered by Bombay Civil Services Rules 509 in the matter of travelling allowance (Revenue Department No. 3742-D/33, dated 10th May 1935).
5	Special pay at 10 per cent of the presumptive pay for holding additional charge.	Bombay Civil Services Rule 609 and serial No. 1 in Appendix I (Chapter XIV) of Bombay Civil Services Rules Volume II. <i>Note.</i> —The Chief Conservator and Conservators are authorised to sanction special pay, under the above rule in respect of posts to which they are competent to make appointments, upto 3 months. (Special No. 22, Government Resolution, Revenue and Agriculture Department No. PWR-1164/17252-E, dated 30th March, 1964). <i>Note.</i> —2. When a Government servant holds additional charge of another post which is equivalent in rank to the post held by him special pay may be granted to him for the period in excess of one month for which additional charge thereof is held by him. i. e. no special pay will be admissible for the first month. Special pay is also not admissible when the equivalent post in the same office. (Note 6 (i) below Bombay Civil Services Rule 609). <i>Note.</i> —3. When a Government servant holds additional charge of another post which is higher in rank than the post held by him, the special pay is admissible for the entire period for which the additional charge thereof is held by him. (Note 6 (ii) below Bombay Civil Service Rule 609). <i>Note.</i> —4. When a Government servant holds additional charge of a post which is subordinate to the post held by him no special pay is admissible (Bombay Civil Services Rule 611).
6	House Rent Allowance :	
	(a) Gazetted Officers	Appendix XV to Bombay Civil Services Rules Volume II and Government Resolution Finance Department No. PPA 1569-7-P, dated 12th February 1969, G. R. F. D. Nos. HRA.1269/1448/CH, dated 20th December 1969 and 25th March 1970 and G. R. F. D. No. VLB 1171/2109-CH, dated 3rd August 1972.
	(b) Non Gazetted Government servants.	Appendix XVII to Bombay Civil Services Rules Volume II and Government Resolution Finance Department No. PPA 1569/7-P, dated 12th February 1969 G. R. F. D. No. HRA-1269/1448/CH, dated 20th December 1969 and 25th March 1970 and G. R. F. D. No. VLB-1171/2109 CH, dated 3rd August 1972.

APPENDIX IV *concl'd.*

Sr. No.	Name of Allowance	Rules or Appendix Bombay Civil Services Rules Volume II and other orders.
7	House rent allowance to Foresters and Guards who are not provided with rent free quarters at Rs. 10 per month and Rs. 5 per month respectively.	G. R. Agril, Forest and Co-op. Department No. EST 3071/64172-P, dated 7th August 1972.
8	Remuneration to the officers appointed as examiners at the examinations conducted by the Gujarat Public Service Commission.	Rule 7 of the Appendix XVIII-A Bombay Civil Services Rules Volume II.

Note.— For examinations held by the Central Government and other State Governments in India, the employment of a Government servant by such Government as Supervisor, Invigilator etc. or for any other work in connection with the examination held or conducted by such Government should also automatically imply sanction of the competent authority to the Government servants concerned undertaking the work and accepting honoraria at the prescribed rate (G. R., F. D. No. FAH/1071/1381/CH, dated 9th July, 1971).

(ii) **Advances :**

The grant of advances (house building, motor car, and other conveyance, travelling allowance, etc.) is governed by the rules in Chapter 6 of Gujarat Financial Rules, 1971.

Advances to non-gazetted Government servants on the eve of important festivals are governed by the orders contained in Government Resolution, Finance Department Nos. FNR/1963/10334-Z, dated 13th December 1963 as subsequently modified and last continued upto 31st December 1970 under Government Resolution Finance Department No. NNM-1067/7874/Z, dated 15th December 1967 and NNM-1073/7067-Z, dated 18th October 1973.

Advances to non-gazetted Government servants for the purpose of fans are governed by the orders contained in Government Resolution, Finance Department No. NNM-1069/55-Z, dated 4th July 1969 as amended from time to time.

APPENDIX V

(Articles 13, 15, 21, 23, 24, 26, 29, 35, 38)

RECRUITMENT RULES SANCTIONED FOR POSTS IN THE
FOREST DEPARTMENT(i) **Indian Forest Services :**

See Part IV chapters 3 to 7 (P. 663 to 683) of All India Services Manual, 1969.

(ii) **Gujarat Forest Services Class I and Class II :**

1. Appointment to Class I is made by promotion of members of Class II of the Service of proved merit and efficiency.

[Rule 7, Appendix C., B. C. S. C., and R. Rules, (1950)].

2. In exercise of the powers conferred by the proviso to article 309 of the Constitution of India and in supersession of the existing recruitment rules for the post of Gujarat Forest Service Class II, the Governor of Gujarat hereby makes the following rules regulating the method of recruitment to the post of Assistant Conservator of Forest/Sub-Divisional Forest Officer, in Gujarat Forest Service Class II.

APPENDIX V—*contd.*

Appointment shall be made either—

(a) by promotion of Rangers of proved merit and efficiency who after completing the prescribed course have obtained the Rangers Certificate from the Agricultural College, Poona, or the Ranger's higher certificate (or its equivalent) from the Forest Research Institute and College, Dehradun or any school or college of Forestry, recognised by the Government of Gujarat provided that such Rangers have rendered not less than 8 years service as Rangers, or

(b) by the selection of candidates who are not less than 19 or not more than 24 years of age on the date the course of training starts. The upper age limit may however be relaxed in the case of departmental candidates *i. e.* trained Rangers in the Government Service by not more than 5 years. The upper age limit may also be relaxed in the case of scheduled caste/tribe and other Backward Class candidates by not more than 5 years. Candidates must produce a certificate of age on joining the College.

*(c) The appointment by promotion and by direct selection shall be made in the ratio of 2:1 out of the vacancies available.

Explanation.—No candidate will be eligible for admission to the Indian Forest College unless he holds a Bachelor's degree in Natural Science, Mathematics, Statistics, Geology, Mechanical Engineering, Civil or Chemical Engineering, Agriculture or Economics of a recognised Indian University or holds equivalent foreign qualifications provided that in the case of graduates with pure Mathematics or Statistics and Economics they must have taken one of the following subjects in their Higher Secondary / Matriculation or equivalent examination; (1) Physics; (2) Chemistry.

The candidates should possess the following minimum physical standards :—

(a) Height 163 c. m.

(b) Chest Normal 79 c. m.

expanded 84 c. m. Minimum 5 c. m. expansion.

(d) Selected candidates shall be required to undergo a course of Forestry for two years at an institution recognised by Government and to obtain a Diploma (or degree) in Forestry from that institution. Government shall pay an annual sum of Rs. 3,500 as tuition fees, stipend Rs. 175† per month and tour expenses of Rs. 2,400 for two years for each candidate selected for training subject to the condition that he executes agreement with two sureties binding himself to work diligently at such institution and serve Government for not less than 5 years after obtaining a diploma (or degree) in Forestry from the Institution and refund all money expended by Government on his training at the Institution with interest at 6 per cent per annum if he fails to carry out the terms and is found unsuitable for employment due to misconduct. Government may prescribe the Institution at which the candidates should undergo the training in Forestry.

(e) Before joining the institution referred to in the preceding rule a selected candidate will, unless, he is specially exempted from this requirement by Government be required to undergo a course of practical training for 8 weeks under a Divisional Forest Officer, and a test of ability of the candidate to make in four hours a journey of 25.6 k.m. on foot.

*Rule (c) inserted by G. N. A. F. and C. D. No. GKH/71/RCT/1372/69970-P, dated 21st April, 1973 and Rules (c) to (g) remembered Rules (d) to (h).

†The rate of stipend is increased to Rs. 300/- per month *vide* G. R. A F and C. D. No. TRN/1370/60343-p, dated 28th March 1973.

APPENDIX V—*contd.*

(f) On satisfactorily completing the course of training prescribed in rules (d) and (e) selected candidates will be appointed to Class II of the Gujarat Forest Service as Assistant Conservators of Forests on probation for two years.

(g) Every selected candidate so appointed as an Assistant Conservator of Forests on probation will be required to pass the Departmental and Language Examinations in accordance with the rules prescribed by Government for these examinations.

(h) Every Ranger promoted to Class II of the service will be required to pass the Departmental and Language Examinations in accordance with the rules prescribed by Government for these examinations.

(G. N. A. & C. D. No. GKH/267/FTR/1164/52989-E, dated 4th October 1966 as corrected by G.N. A. and C. D. No. GDH/367/FTR/1164/52989-E, dated 18th/20th February 1967)

(iii) Sanctuary Superintendent :

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, and in supersession of the orders issued under G. N. A. and C. D. No. MIS-1163/33043-P, dated the 4th November, 1967, the Governor of Gujarat, hereby makes the following rules to provide for regulating recruitment to the post of Sanctuary Superintendent in General State Service Class I, namely :—

1. These Rules may be called the Gujarat Sanctuary Superintendent (Recruitment) Rules, 1967.

2. Appointment to the post of Sanctuary Superintendent in Gujarat Government General State Service Class I, shall be made either —

(a) by promotion from amongst officers of proved merit and efficiency in G. F. S. Class II who possess the educational qualifications mentioned in rule 3 (b).

or

(b) by direct selection.

or

(c) by transfer of a suitable officer of Gujarat Forest Service Class I.

3. To be eligible for appointment by direct selection, a candidate must—

(a) be not more than 35 years of age,

(b) possess —

(i) a diploma in Forestry of Indian Forest College of Dehra Dun or a diploma of any recognised foreign Institute ; or

(ii) A Bachelor's degree in Second Class with Botany or Zoology or Veterinary Science with 3 years' practical experience in Zoo administration or in handling and preservation of Wild life ; or

(iii) a post graduate degree in Wild Life management :

Provided that the age limit may be relaxed in case of a candidate possessing exceptionally good qualifications or experience :

Provided further that the upper age limit will be relaxed in case of persons already in the service of Government of Gujarat in accordance with the provisions of Gujarat Civil Services Classification and Recruitment (General) Rules, 1967.

APPENDIX V—*contd.*

A selected candidate shall be on probation for a period of two years and shall be required to pass departmental examination if any and an examination in Gujarati or Hindi or both according to the Rules prescribed in this behalf by Government.

(G. N. A. and C. D. Nos. G-KH-407-RCT/1368/Con. 1562/P, dated 7th June 1969 and GKH-642-RCT-1368/74702-P, dated 18th September 1970)

(iv) Legal Superintendent :

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules regulating the method of recruitment to the post of Legal Superintendent in the Forest Department in General State Service —

1. Appointment to the post shall be made by direct selection from amongst the candidates who, if not already in service of the Government of Gujarat, are not more than 35 years and who —

(i) Possess a Degree in Law at least in the second class of a recognised University ;

(ii) Possess adequate knowledge of Gujarati :

Provided that preference will be given to a candidate who possesses experience in conducting Civil cases:

Provided further that the upper age limit may be relaxed in case of candidates with exceptionally good qualifications.

A candidate appointed by direct selection shall be on probation for a period of two years. He will be required to pass an examination in Hindi according to the rules prescribed by the Government.

(G. N. A. and C. D. No. FST. 2965/3982-E, dated 3rd September 1966)

(v) Superintendents :

See Article 22.

(vi) Rangers :**(A) Regular :**

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat makes the following rules to provide for regulating recruitment to posts of Rangers in the lower Subordinate Forest Service, namely :—

1. These rules may be called the Rangers (Subordinate Forest Service) Recruitment Rules, 1969.

2. Appointment to the posts of Rangers in the lower Subordinate Forest Service, shall be made either —

(a) by promotion of a person of proved merit and efficiency from amongst the Foresters ; or

(b) by direct selection.

3. To be eligible for appointment by direct selection to the post mentioned in rule 2, a candidate must—

(a) be not less than 18 years of age and not more than 24 years of age on the date of commencement of the Rangers' Course.

APPENDIX V—*contd.*

(b) possess the minimum educational qualification of Intermediate Examination of any recognised University or its equivalent examination with two or more of the following subjects :—

Mathematics, Physics, Chemistry, Botany and Zoology ;

or

have passed the Higher Secondary Examination or the Pre-University examination followed by a pre-professional or pre-technological course, conducted one year after the Higher Secondary Stage or one year after the Pre-University stage in a recognised University or its equivalent examination with two or more of the following subjects :—

Mathematics, Physics, Chemistry, Botany and Zoology.

(c) Possess the following minimum standard of physique :—

(i) Height : 5'-4" or 1.6256 metres or 163 c.m.s.

(ii) Chest : Normal 31" or 0.7874 metres or 79 c.m.s.

Expanded 33" or 0.8382 metres or 84 c.m.s. Minimum expansion 2" or 0.508 metres or 5 c.m.s.

Provided that the minimum height may be relaxed by 5 c.m.s. in the case of Gorkha, Nepalese, Assamese, Naga, Manipuri, Garhwal, Kimaoho, Sikkimese and Bhutanese candidates :

Provided further that the upper age limit shall be relaxed upto 30 years in case of Government Servants, in lower Subordinate Forest Service who have put in at least 5 years service or have stood first at a State Foresters Training School.

4. The appointment by direct selection and by promotion shall be made in the ratio of 2:1.

*5. The candidate shall have to appear for a written test as well as *viva voce* and personality test to be held by the Gujarat Public Service Commission. The Gujarati written test shall consist of papers on English Essay, Translation from Gujarati into English, or Hindi into English, Mathematics and General knowledge.

6. The following Foresters, Guards and Surveyors shall be eligible to compete in this test for selection of the Rangers course :—

(i) A Forester, who has passed Secondary School Certificate Examination or its equivalent examination with English as one of the subjects and who has stood first in the examination of the Foresters Training Class. Such Foresters shall not be required to appear for the written test. However, they shall have to appear for personal interview.

(ii) A Forester, Surveyor or Guard who has put in at least five years of service and is not more than 30 years of age on the date of commencement of the Rangers Course.

7. The candidate selected on the basis of the written test and personal interview shall be required to produce a certificate from the Civil Surgeon, certifying his fitness for rough and outdoor life in the Forest Department.

*Substituted by G. N. A. F. and C. D. No. G/KH/27/RCT/1373, dated 8th February 1974.

APPENDIX V —*contd.*

8. The selected candidate shall also be required to undergo a walking test of 16 miles (or 25 Kms.) within 4 hours.

9. The selected candidate shall be required to undergo practical training in the Forest for a period of eight weeks. During the period of practical training the candidate shall receive stipend and travelling allowance, as the Government may, from time to time, fix.

10. The candidate finally selected will be required to undergo training for the Rangers Course at the Northern Forest Ranger College, Dehradun or Southern Forest Ranger College, Coimbatore for a period of two years.

11. The training for the Rangers Course at the Northern Forest Ranger College, Dehradun or Southern Forest Ranger College, Coimbatore, shall be at Government cost. During the period of training, the candidate shall receive stipend, equipment and other allowances, if any, as the Government may, from time to time fix. The in service candidates shall receive their pay and other allowances, if any, as the Government may, from time to time fix.

12. Before undergoing training, the candidate shall have to give an agreement and security bond for such amount as the Government may, from time to time, fix, to serve Government for a period of at least five years after passing out from the College.

13. On successful completion of the Training Course from the Rangers' College, the candidate shall be appointed as a Ranger if he passes with higher standard certificate and as a Forester if he passes with lower standard certificate.

14. The seniority of the Rangers shall be governed by their respective ranks in the final examination, irrespective of the date of joining the service.

15. A candidate who has passed the Rangers' Course with lower standard, shall be eligible for promotion as a Ranger, after completion of a period of five years.

16. A candidate appointed as a Ranger, shall be required to pass the Departmental Examination and an examination in Hindi or Gujarati or both in accordance with the rules made by the Government in that behalf.

(G. N. A and C. D. No. GKH/440/RCT. 1366/23299-P, dated 14th August 1969).

(B) Special :

Whereas the exigencies of the service required adoption of method of recruitment to the post of Ranger in the Lower Subordinate Forest Service, under the Forest Department, other than that specified in the Rangers (Subordinate Forest Service) Recruitment Rules, 1969.

Now, therefore, in exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat, hereby makes the following rules to provide for regulating recruitment to the post of Ranger in the Lower Subordinate Forest Service under the Forest Department namely :—

1. (i) These rules may be called the Ranger (Subordinate Forest Service) (Special) Recruitment Rules, 1973.

(ii) They shall come into force with effect on and from the date on which this notification is first published in the Official Gazette.

(iii) They shall remain in force till the post of R.F.O. is brought within the purview of the G. P. S. C.

APPENDIX V—*contd.*

2. Notwithstanding anything contained in the Rangers (Subordinate Forest Service) Recruitment Rules, 1969, (hereinafter referred to as "The Rangers Recruitment Rules of 1969"), during the period these rules are in force it shall be lawful to make recruitment to the post of Ranger in accordance with these rules.

3. Appointment to the post of Ranger, in the Lower Subordinate Forest Service under the Forest Department, shall be made either :—

(a) By promotion of a person of proved merit and efficiency from amongst the foresters; or

(b) by direct selection.

4. To be eligible for appointment by direct selection to the post mentioned in rule 3, a candidate must:—

(a) be not less than 18 years of age and not more than 24 years of age.

(b) possess a degree of B. Ag. and

(c) have the minimum standard of physique as specified in clause (c) of rule 3 of the Rangers Recruitment Rules of 1969.

5. Appointment by direct selection and by promotion shall be made in the ratio of 2:1.

6. Candidates for appointment to the post of Rangers by direct selection shall be selected on the basis of their performance at an interview to be held by a Committee consisting of the Chief Conservator of Forests, and two other members nominated by the Chief Conservator of Forests, from amongst the Conservators of Forests.

7. A candidate selected under rule 6 shall be appointed to the post of Ranger and a person so appointed shall be on probation for a period of two years from the date of appointment unless such period is extended by the Chief Conservator of Forests for reasons to be recorded in writing by him.

8. (1) During the period of probation, an appointee shall

(a) undergo practical training in the forests, for a period of four months, at the end of which he shall appear at a post-training examination held by the Government.

(b) pass the Departmental Examination and an examination in Hindi and Gujarati or both in accordance with the rules made by the Government in this behalf.

(2) (a) Where an appointee does not appear at the post-training examination as required by sub-rule (1) or appears at the examination and fails to pass the examination;

(b) Where an appointee having passed the post-training examination fails to pass the Departmental examination;

he shall be discharged.

(3) Till the time when an appointee passes the post-training examination, the appointee shall not be entitled to any pay of the post of Ranger, but shall be entitled to such stipend and travelling allowances as the State Government may, from time to time determine.

(4) The *inter se* seniority of the appointees under these rules shall be determined in accordance with the rank such appointees obtain in the post-training examination.

APPENDIX V—*contd.*

9. (1) A person appointed to the post of Ranger under these rules shall not be eligible for promotion to any of the higher posts in the Forest Department unless and until he obtains a certificate of having passed an examination held by the Northern Forest Rangers College, Dehra Dun, or the Southern Forest Rangers College, Coimbatore at the end of Rangers Course.

(2) The terms and conditions laid down in the Rangers Recruitment Rules of 1969, in respect of training for Rangers Course shall *mutatis mutandis* apply to a person referred to in sub-rule (1).

(3) The *interse* seniority of Rangers appointed under these rules and of those appointed under the Rangers Recruitment Rules of 1969 shall be governed by the date of the certificate of passing the examination held by any of the colleges referred to in sub-rule (1).

(G. N. A. F. and C. D. No. GKH/223/RCT/1373/74909-P, dated 16th August, 1973).

(vii) Foresters :

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat makes the following rules to provide for recruitment to the posts of Foresters in the lower subordinate Forest Service, namely :—

1. These rules may be called the Foresters (Subordinate Forest Service) Recruitment Rules, 1969.

2. Appointment to the posts of Foresters in the lower Subordinate Forest Service, shall be made either :—

(a) by promotion of a person of proved merit and efficiency from amongst the Guards; or

(b) by direct selection.

3. To be eligible for appointment by direct selection to the post mentioned in rule 2, a candidate must :—

(a) be not less than 18 years of age and not more than 25 years of age;

(b) possess the certificate of Secondary School Certificate Examination or its equivalent examination;

(c) possess the following standard of physique :—

(i) Height : 5'-4" or 1.6256 metres or 163 Cms.

(ii) Chest : Normal 31" or 0.7874 metres or 79 Cms. Expanded 33" or 0.8382 metres or 84 Cms. Minimum Expansion 2" or 5 Cms.

(d) for Adivasi candidates :—

(i) Height : 5'-1" or 1.5494 metres or 155 Cms.

(ii) Chest : Normal 30" or 0.7620 metres or 76 Cms. Expanded 32" or 0.8128 metres (81 Cms.). Minimum Expansion 2" or 5 Cms.

4. The appointment by direct selection and by promotion shall be made in the ratio of 1:2.

5. The Guards who have passed the Secondary School Certificate Examination or its equivalent examination and who conform to the above age limit and physical standards shall be eligible to compete for direct selection.

APPENDIX V—*contd.*

6. The Guards having the following qualifications shall also be eligible to compete for the selection :

(i) Those candidates who have minimum educational qualifications of 9th standard, and are under 30 years of age, and who have passed the final examination in the Guards training class and who also have at least 5 years service experience.

*(ii) Those candidates who have minimum educational qualification of 9th standard, and who also have not less than 10 years service experience.

(iii) Guards who have stood first in the Guards Training Class final examination.

7. The selection of Guards to the post of Forester shall be made by written examination and oral examination except in the case of Guards, who have stood first in the Guards Training Class if their service records are good.

**8. The selected candidate shall be required to undergo a medical examination and a walking test of 16 miles (25 K. metres) within 4 hours.

9. The selected candidate shall be required to undergo practical training in the field for a period of two months. Thereafter they shall be sent to the Foresters' Training Class for training of thorough grounding in the theoretical and practical aspects of Forestry.

The practical training in the field shall not be required in the case of in-service candidates.

10. The training in the Foresters Training Class shall be at Government cost. During the period of practical training in the field and also training in the Training Class, the candidate shall receive stipend, dress articles, equipment and other allowances, if any, as the Government may, from time to time fix.

11. The Guards who are selected by direct selection, during the period of training, shall receive their pay, stipend, dress articles, equipment and other allowances, if any, as the Government may, from time to time fix.

12. Before undergoing training, the candidate shall have to give a bond for such amount as the Government may, from time to time, fix, to serve Government for a period of at least five years after passing out from the Training Class, failing which, they shall have to refund to Government the amount prescribed in their bond which shall be inclusive of the cost of training and the stipend and other expense incurred by Government on the candidate.

13. Those trainees who fail to pass the final examination of the Foresters Training Class in the first attempt will be permitted one more chance at their own cost, provided they were within the age of 23 years at the time of their selection. Such candidates shall not be entitled to stipend or any other allowances. In-service candidates who fail to pass the final examination in spite of two chances given to them shall be retained as Guards. Rest of the candidates shall be required to refund to the Government the amount prescribed in their bond.

14. On successful completion of the final examination of the Training Class, the candidate shall be appointed as a Forester.

15. A candidate appointed as Forester shall be on probation for a period of two years.

*Inserted by G. N. A. F. and C. D. No. GKH/21/BS1-397/10557-1, dated 1st February 1973 and existing clause (ii) removed as (iii).

**Substituted by G. N. A. F. and C. D. No. GKH/24/RCT-1369/70014-F, dated 6th May 1971.

APPENDIX V—contd.

16. The seniority of the Foresters shall be governed by their respective rank in the final examination, irrespective of the date of joining the service.

17. A candidate appointed as a Forester, shall be required to pass the Departmental Examination and an examination in Hindi or Gujarati or both in accordance with the rules made by the Government in that behalf.

(G. N. A. and C. D. No. GKH/441/RCT. 1369/70892-P, dated 14th August 1969 and AKH-54/RCT-1369/70014-P, dated 6th May 1971)

(viii) Guards

In exercise of the powers conferred by the proviso to article 309 of the constitution of India, the Governor of Gujarat hereby makes the following rules to provide for regulating recruitment to the posts of Guards in the lower Subordinate Forest Service, namely :—

1. These rules may be called the Guards (Subordinate Forest Service) Recruitment Rules, 1969.

2. A candidate selected for the post of Guards in the lower Subordinate Forest Service shall be borne on the cadre of one or other permanent Division which shall include independent Sub-Division also.

3. The Divisional Forest Officers shall be competent to make appointment to the posts of Guards.

4. Each permanent Division shall have its own cadre of Guards. The Guards serving in a temporary Division shall be allotted to one or the other permanent Division and shall be borne on the cadre of that Division.

5. The posts of Guards shall be filled by direct recruitment.

6. To be eligible for appointment by direct selection to the posts of Guards in the Lower Subordinate Forest Service, a candidate must :—

- (a) be not less than 18 years of age and not more than 25 years of age;
- (b) have passed the Gujarati IV standard;
- (c) possess the following standard of physique:—

(i) Height : 5'-4" or 1.6256 metres or 163 Cms.

(ii) Chest : Normal 31" or 0.7874 metres or 79 Cms. Expanded 33" or 0.8382 metres or 84 Cms. Minimum expansion 2" (5 Cms.)

(d) For Adivasi candidates :

(i) Height : 5'-1" or 1.5464 metre (155 Cms.)

Chest : Normal 30" or 0.7620 metre (76 Cms.)
Expanded 32" or 0.8123 metre (81. Cms.)
Minimum expansion : 2" (5 Cms.)

7. The selected candidate shall be required to undergo a medical examination and a walking test of 16 miles (25 k. metres) in 4 hours.

8. After passing of the medical examination, the selected candidates shall be required to undergo practical training in the field for a period of two months.

APPENDIX V—*contd.*

Thereafter they shall be sent in the Guards Training Class for training of thorough grounding in the theoretical and practical aspects of forestry.

9. The training in the Guards Training Class shall be at Government cost. During the period of practical training in the field and also training in the training class, the candidates shall receive stipend, dress articles, equipments and other allowances, if any, as the Government may, from time to time, fix.

10. Before undergoing training, the candidate shall have to give a bond for such amount as the Government may from time to time, fix, to serve Government for a period of at least five years after passing out from the Training Class, failing which they shall have to refund to Government such amount as may be prescribed in the bond which shall be inclusive of the cost of training and stipend and other expenses, if any, incurred by Government on the candidates.

11. Those trainees who fail in the final examination of Guards Training Class in the first attempt, will be permitted to appear at their own cost at the final examination of the next class only as external students, provided they were within the age of 23 (28 in case of Backward Classes and Adivasis) at the time of their selection. The external students will not be entitled to stipend or other allowances.

12. Candidates who successfully pass the final examination of the Guards Training Class will be on probation for a period of one year.

13. Irrespective of the date of their joining service, the seniority of these Guards will be governed by the ranking in the final examination.

14. The seniority in the Divisional Cadre of the Guards who are already service on the date on which these rules come into force shall be on the basis of their continuous service.

(G. N. A. and C. D. No. GKH/442/RCT/1366/53973-P, dated 14th August 1969 and GKH-53/RCT-1369/74457-P, dated 6th May 1971)

(ix) Range Forest Officers (Survey):

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, the Governor of Gujarat hereby makes the following rules to provide for regulating recruitment to the posts of Ranger Surveyors in the Subordinate Forest Service, namely :—

1. These rules may be called the Ranger Surveyor (Subordinate Forest Service) Recruitment Rules. 1970.

2. Appointment to the posts of Ranger Surveyors in the Subordinate Forest Service shall be made by promotion of a person of proved merit and efficiency from amongst the Surveyors.

(G.N.A. and C.D. No. GKH -654-RCT/1369/6174-P, dated 16th October 1970)

(x) Forest Surveyors:

1. Appointment shall be made by nomination by the Conservator of Forests concerned from among candidates, who

(a) are not less than 18 and not more than 25 years of age at the date of nomination, and

(b) have passed the Matriculation or its equivalent examination, preference being given to candidates possessing in addition to the aforesaid qualification, the Intermediate Drawing Certificate.

APPENDIX V—contd.

2. Selected candidates shall be on probation for two years. During the probationary period, a selected candidate shall,

- (a) undergo for five months, a course of training in surveying arranged by the Forest Department, and
- (b) obtain a certificate of competence and good conduct.

(Rule 25A, Appendix D, B.C.S. Classification and Recruitment Rules, 1939, as amended by G.L.A. and F.D. No. 8201/39-J, dated 16th August 1950)

(xi) Accountants :

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India, and in supersession of the Government Notification. Revenue and Agriculture Department No. EST-1062-5237-P, dated the 24th April, 1964, the Governor of Gujarat hereby makes the following rules to provide for regulating recruitment to the posts of Accountant in the Subordinate Forest Service, Class III, namely :—

1. These rules may be called the Accountant Recruitment Rules, 1974.

2. Appointment to the post of Accountant in the Subordinate Forest Service, Class-III, shall be made by promotion of a person of proved merit and efficiency from amongst the Junior Clerks (members of Joint cadre of Clerks and Typists). who have passed the prescribed departmental examination.

(G. N. A. F. and C. D. No. GKH-37-74-RCT-1373-79853-P, dated 8th February 1974).

(xii) Clerks and Typists :

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India and in supersession of existing recruitment rules for the posts of Clerks and Clerk-typists, the Governor of Gujarat hereby makes the recruitment rules for appointment to the posts of Clerk and Clerk-typists (Clerks knowing typing) in the offices other than those mentioned in sub-rule (2) of rule 1 as follows, namely :—

1. (1) These rules may be called the Gujarat Non-Secretariat Clerk and Clerk typists Recruitment Rules, 1970.

(2) They shall apply to the offices other than the—

- (i) Departments of the Secretariat,
- (ii) Office of the Gujarat Public Service Commission,
- (iii) Office of the Gujarat, Vigilance Commission,
- (iv) Office of the Gujarat, Legislature Secretariat,
- (v) Judicial Courts in the State of Gujarat,
- (vi) Land Records Department,
- (vii) Office of the Secretary to the Governor,
- (viii) Office of the Comptroller of the Household of the Governor,
- (ix) Office of the Secretary, Gujarat State Soldier's, Sailor's and Airmen's Board.
- (x) Office of the Secretary, District Soldier's, Sailor's and Airmen's Board.

APPENDIX V—*contd.*

2. The appointment to the posts of Clerks and Clerk-typists shall be made either—

(a) by direct selection according to the rules framed by Government in this behalf ;

or

(b) by promotion from among (i) members of Class IV service of proved merit and efficiency and (ii) members of Constabulary in the Prohibition and Excise Department of proved merit and efficiency ;

3. To be eligible for appointment by direct selection, the candidate must—

(i) have passed the Secondary School Certificate Examination or an Examination recognised by Government as equivalent to it ;

(ii) be not less than 18 and not more than 23 years of age on the first day of the month immediately following the month in which period of ninety days from the date of the first publication of the advertisement for the posts expires ;

4. (i) A candidate for the post of English Clerk-typist (or Clerk knowing English typing) must be able to type neatly and accurately at minimum speed of 40 words per minute ;

(ii) A candidate for the post of Gujarati Clerk-typist (or Clerk knowing Gujarati typing) must be able to type neatly at the minimum speed of 25 words per minute ;

5. To be eligible for appointment by promotion the members of Class IV service or the members of constabulary in the Prohibition and Excise Department—

(i) shall have passed the Secondary School Certificate examination or an Examination recognised by Government as equivalent to it ;

(ii) should have rendered service of 4 years ;

(iii) should have undergone training and passed the post training examination prescribed for Clerk and Clerk-typists according to the rules made by Government in this behalf.

Provided that for promotion to the posts of English or Gujarati Clerk-typists he must possess as the case may be, the same speed in English or Gujarati type-writing as is provided for direct recruit to the post English or Gujarati Clerk-typists ;

6. The candidate appointed either by direct selection or promotion shall have to pass Gujarati and/or Hindi examination and/or departmental examination as the case may be according to the rules made by Government in this behalf ;

7. The candidate recruited by direct selection shall be required to undergo the training and to pass the post-training examination before appointment to the post of Clerk or Clerk-typist according to the rules made by Government in this behalf ;

8. On appointment to the post of Clerk or Clerk-typists the selected candidate shall be on probation for a period of one year ;

9. The provisions of these rules shall be relaxed to the extent specified in the Gujarat Non-Secretariat Clerks, Clerk-typists and Typists (Direct Recruitment Procedure) Rules, 1970 for appointment of certain categories of persons as specified in those rules.

APPENDIX V—concl'd.

For recruitment procedure, and rules for recruitment of Non-Secretariat English and Gujarati Typists, see G. N. G. A. D. Nos. GS/19/ भारत 1170/K, GS/ 21/ भारत 1170/K and GS. 22 भारत 1170/K, dated 17th April 1970.

(xiii) Truck Drivers :

In exercise of the powers conferred by the proviso to article 309 of the Constitution of India the Governor of Gujarat hereby makes the following rules to provide for regulating recruitment to the post of Truck Driver in the Gujarat Forest Subordinate Service, namely :—

1. These rules may be called the Truck Driver, (Gujarat Forest Subordinate Service) Recruitment Rules.

2. Appointment to the post of a Truck Driver in the Gujarat Forest Subordinate Service, shall be made by direct selection.

3. To be eligible for appointment by direct selection to the post mentioned in rule 2 a candidate must :—

(a) be not more than 30 years of age, unless he is already in the service of the Government of Gujarat .

(b) possess the driving licence as per the Motor Vehicles Act, 1939.

* (c) (i) possess sound knowledge of Motor Mechanism or

(ii) have undergone Heavy Vehicle Mechanic-cum-Driver Training Course imparted by the Training Institute at Mana provided that the age limit may be relaxed in favour of a candidate possessing exceptionally good qualification or experience.

4. The selected candidate shall be required to pass an examination in Gujarati or Hindi or both in accordance with the rules made by the Government in that behalf.

(G. N. A. and C. D. No/ 389/RCT/1368/73457-P, dated 24th April 1969).

(xiv) Road Roller Driver :

In exercise of the powers conferred by the provso to article 309 of the Constitution India, the Governor of Gujarat hereby makes the following rules regulating the method of recruitment to the post of Road Roller Driver (Class III) in Forest Department.

(1) Appointment to the post shall be made by direct selection from among candidates who are not more than 35 years of age unless already in the Service of the Government of Gujarat ; and

(a) possess a second class Boiler Attendant's Certificate or have undergone Heavy Vehicles Meehanic-cum-Driver's training Course imparted by the Training Institute at Mana; and

(b) Have experience in road roller driving and fair knowledge of repairing the road roller ;

(2) The selected candidate shall be on probation for a period of one year ;

(3) A selected candidate will be required to pass Exainations in Gujarati and Hindi according to the rules prescribed by the Government.

(G. N. A. and C. D. No. KH-304-MSC/1465/75087/E, dated 12th July 1966)

*Substituted, vide G. N. A. F. & C. D. No. GKH-184/RCT/1369/87886-P, dated 15th October 1971.

APPENDIX VI

DEPARTMENTAL EXAMINATIONS

(i) The Gujarat Forest Department (Forest Officers Examination) Rules, 1972.

G. N. A. F. and C. D., No. GKH-274-EXM/1368/44294/P, dated 15th January 1972

1. (1) These rules may be called. the Gujarat Forest Department (Forest Officers Examination) Rules, 1972.

(2) They shall come into force on the expiry of 90 days from the date of their publication in the *Official Gazette*.

(3) They shall apply to persons appointed as Assistant Conservators of Forests in the Gujarat Forest Service, Class II, either by direct recruitment or by promotion and to the Range Forest Officers :

Provided that if any such person has before the appointed date passed the Examination or has been exempted from passing the Examination he shall not be required to pass the examination as provided in these rules :

Provided further that where any such person has before the appointed date exhausted all the chances prescribed under the old rules for passing the examination and has accordingly failed to pass examination nothing in these rules shall, save as expressly provided, entitle him to appear at the examination as provided in these rules.

2. In these rules unless the context otherwise requires :—

(a) "Appendix" means an Appendix appended to these rules;

(b) "Appointed date" means the date on which these rules shall come into force;

(c) "Commission" means the Gujarat Public Service Commission;

(d) "Direct recruit" means a person appointed as an Assistant Conservator of Forests otherwise than by promotion;

(e) "Examination" means the departmental Examination prescribed under these rules and includes the departmental examination prescribed for Assistant Conservators of Forests and Range Forest Officers under the old rules;

(f) "Forest Officer" means a person belonging to any of the categories mentioned in rule 1;

(g) "Old rules" means the rules for the Departmental Examination of Assistant Conservators of Forests and Range Forest Officers in force immediately before the appointed date;

(h) "Promoted Officer" means a person appointed as Assistant Conservator of Forests, Gujarat Forest Service Class II (G. F. S. Class II) by promotion from the post of a Range Forest Officer;

(i) "Specified chances" means the number of chances specified in these rules within which a Forest Officer is required to pass the examination;

(j) "Specified period" means the period specified in these rules within which a Forest Officer is required to pass the Examination.

APPENDIX VI—*contd.*

3. Subject to the provisions of rule 5 :—

(1) Every person who is appointed otherwise than by promotion prior to the appointed date as Assistant Conservator of Forests (hereinafter referred to as "the Assistant Conservator of Forests") shall be required to pass the examination within a period of two years from the date of his appointment unless such period has expired before the appointed date;

(2) Every person who is appointed as Assistant Conservator of Forests otherwise than by promotion on or after the appointed date shall be required to pass the examination within a period of two years from the date of his appointment:

Provided that in the case of a person appointed as Assistant Conservator of Forests, otherwise than by promotion, if the period of passing the examination as provided in sub-rule (1) or (2) as the case may be, expires before the date of the holding of the examination, the said period shall be deemed to have been extended until the date of the declaration of the result of the examination so held.

4. (1) In order to be eligible for promotion to the post of an Assistant Conservator of Forests, a Range Forest Officer appointed prior to the appointed date shall have to pass the examination within a period of 5 years from the date of his appointment as Range Forest Officer unless he has been exempted from passing the examination :

Provided that in the case of a person appointed as Range Forest Officer, if the period of passing the examination as provided in sub-rule (1) expires before the date of the holding of the examination, the said period shall be deemed to have been extended until the date of the declaration of the result of the examination so held.

(2) In order to be eligible for promotion to the post of an Assistant Conservator of Forests a Range Forest Officer appointed on or after the appointed date shall have to pass the examination within a period of five years from the date of his appointment as a Range Forest Officer unless he had been exempted from passing the examination provided that no Range Forest Officer shall be competent to appear at the examination unless he has completed two years' service as Range Forest Officer :

Provided further that in the case of a person appointed as a Range Forest Officer, if the period of passing the examination as provided in sub-rule (2) expires before date of the holding of the next examination the said period shall be deemed to have been extended until the date of the declaration of the result of the last examination so held.

5. The examination required to be passed under sub-rule (1) or (2) of rule 3 and sub-rules (1) and (2) of rule 4 shall have to be passed in not more than three chances within the specified period :

Provided that the chances already availed of before the appointed date under the old rules shall be counted as having been availed of under these rules :

Provided further that the persons belonging to the Scheduled Castes and Scheduled Tribes may be given one more chance which shall have to be availed of within a period of one year from the date of the expiry of the period mentioned in sub-rule (1) or (2) of rule 3 and sub-rule (1) or (2) of rule 4, as the case may be.

6. (1) If a direct recruit for the post of Assistant Conservator of Forests fails to pass the examination as required under these rules, his services shall be terminated.

APPENDIX VI—*contd.*

(2) If a Range Forest Officer fails to pass the examination as required under these rules, he shall not be eligible for promotion as Assistant Conservator of Forests until he passes the examination :

Provided that if in the case of any such person the State Government is satisfied that he could not pass the examination at which he had his last chance for reasons beyond his control or that he failed to pass such an examination by a very narrow margin of marks, the State Government may, after recording reasons in writing, give him one more chance to pass the examination.

7. A Range Forest Officer who fails to pass the examination within the period specified in rule 4 and according to the chances available to him under rule 5, shall, notwithstanding such failure be eligible to appear at any time in such examination on payment of an examination fee of Rs. 30 and if he passes the examination, he shall be eligible for promotion to the higher post.

Provided that such a person shall lose his seniority and shall also become Junior to all those who may have passed the examination earlier than him.

8. A Range Forest Officer who passes the examination within the specified period and in specified chances shall on his promotion to the post of Assistant Conservator of Forests be assigned seniority over a person, if any, who although being junior to him in the cadre may have been promoted to the higher post earlier by reason of his having passed the examination earlier.

9. In the event of a qualified Range Forest Officer not being available for promotion to the post of the Assistant Conservator of Forests, an unqualified Range Forest Officer, whose chances to pass the examination are not exhausted under rule 4 or 5 may be promoted to officiate as the Assistant Conservator of Forests subject to the condition that he shall be reverted on availability of a person qualified for promotion or on his failure to pass the examination within the specified period, and according to the chances specified in rule 4 or 5, whichever event occurs earlier.

Explanations.—In this rule “a qualified Range Forest Officer” means a Range Forest Officer who has passed the Departmental Examination or a Range Forest Officer who is exempted from passing the said examination and the expression “an unqualified Range Forest Officer” shall be constructed accordingly.

*9-A Increments of an Assistant Conservator of Forests or a Range Forest Officer shall not be with held for failure to pass the relevant examination and if in the case of an Assistant Conservator of Forests or a Range Forest Officer, his increments, if any, were with held before the appointed date for failure to pass an examination under the old rules, they shall be released with effect from the appointed date and all future increments shall accrue to him as if no increments had been withheld, provided, however, that such Assistant Conservator of Forests or as the case may be the Range Forest Officer shall not be entitled to claim the arrears of pay which were lost to him by reason of the increments having been with held.

10. The examination shall be held twice in a year ordinarily in the months of January and July by the Commission.

11. The syllabus for the examination shall be as specified in Appendix A.

12. A person who intends to appear at the examination under these rules shall send his application for enlisting his name as a candidate for such examination to the Commission through the Chief Conservator of Forests in the Form Prescribed in Appendix 'B' at least 60 days before the date of the commencement of the examination. The Chief Conservator of Forests shall scrutinise the application with regard to his eligibility for appearing at the examination and forward it to the Commission. The Commission shall admit candidates to the examination on the strength of the

APPENDIX VI—concl'd.

certificate given by the Chief Conservator of Forests that they are eligible to appear at the examination. If the applicant subsequently decides not to appear at the examination, he shall give intimation thereof to the Commission at least 30 days before the date of the commencement of the examination. In the event of any person failing to appear at the examination after having enlisted his name as a candidate for appearing thereat but without intimating as aforesaid, he shall be deemed to have lost one chance to pass the examination :

Provided that the State Government may condone the failure on the part of any person to give intimation as aforesaid and the consequences arising therefrom, if it is satisfied that the person has failed to give intimation within time for reasons beyond his control :

Provided further that the representation, if any, against loss of chance shall be dealt with by the Chief Conservator of Forests. A candidates shall therefore, make such representation to the State Government through the Chief Conservator of Forests, who shall forward it to the Government with his remarks.

13. (1) The standard for passing the examination shall be 50 per cent of the total marks obtainable in each paper, irrespective of the fact whether they are to be answered with or without the help of books.

(2) An unsuccessful candidates who secures 60 per cent or more marks in any one or more papers shall be exempted from appearing in those papers at the subsequent examinations.

(3) A candidate who appears for all the papers at one and the same examination but fails to obtain in any one paper the minimum number of marks required for passing shall be allowed condonation of the deficiency of marks in that paper, provided such deficiency does not exceed five per cent of the total number of marks obtainable in that paper.

(4) A candidate who has earned exemptions in the examination under the old rules held by the Commission prior to coming into force of these rules in one or more papers shall be allowed to claim exemption in such respective papers as specified in Appendix 'C' of these rules.

14. The intimation regarding place and programmes of the examination shall be communicated by the Secretary, Gujarat Public Service Commission to the Secretary to the Government of Gujarat, Agriculture, Forests and Co-operation Department and to the Chief Conservator of Forests.

15. The result of the examination shall be published by the Commission in the *Gujarat Government Gazette*.

APPENDIX 'A'

(See rule 11)

SYLLABUS FOR DEPARTMENTAL EXAMINATION FOR OFFICERS IN THE GUJARAT
FOREST SERVICE CLASS II AND III IN THE FOREST DEPARTMENT

Paper I (with Books) (3 hours' duration)	Service matters	100 marks
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(1) Gujarat Civil Services (Conduct) Rules, 1971.

(2) Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

APPENDIX VI—contd.

- (3) Gujarat Civil Services (Classification and Recruitment) (General) Rules, 1967.
 (4) Manual of Department Enquiries.
 (5) Prevention of Corruption Act.

Paper II Financial matters 100 marks
 (with Books)
 (3 hours' duration)

- (1) Introduction to Indian Government Accounts and Audit except the following : Chapters 7, 9, Part C. D. E. Chapters 18, 21, 22, 23, 31, 32, 33, 34, 36, (Paras : 76 to 776 to 781 to 785) Chapters 37, 38, 39.

- (2) Bombay Budget Manual and the Note on budget and other ancillary matters.

- (3) Bombay Contingent Expenditure Rules

Paper III Financial matters 100 marks
 (with Books)
 (3 hours' duration)

- (1) Bombay Civil Services Rules, Volume I except the following rules : Rules 507 to 510, 563, 605 to 608, 723 to 730, 765 A to 769A 811 to 830.

- (2) Bombay Civil Services Rules, Volume II except the following Appendices:— Appendix IX, XVI, XXXVI, XXXVIII, XLIV-B, LV—Section III, LVIII.

- (3) Bombay Financial Rules except Rules 159 to 182. All appendices except Appendix 14 and 24.

Paper IV Judicial matters 100 marks
 (with Books)
 (3 hours' duration)

- (1) Indian Penal Code—Chapters II and IV. Section 199, Chapters IX, IX-A, X, XI, XVI, XVII, XVIII Sections 463 to 477 and XXI (Sections 499-600).

- (2) Code of Criminal Procedure, 1898 Chapters II, III, IV, VIII, IX, XI, XXIX, XXXVII, XXXVIII.

- (3) Indian Evidence Act, 1872—Section 1 to 115.

Paper V Five Year Plan, Community Development and Panchayati Raj. 100 marks
 (with Books)
 (3 hours' duration)

- (1) Constitution of India.

- (2) (i) The Gujarat State's Fourth Five Year Plans.
 (ii) The Country's Fourth Five Year Plans.

- (3) Community project and Panchayati Raj.

- (i) The principles of Community Development.

- (ii) Extension, its organisation and methods.

- (iii) Back-ground of Panchayati Raj.

- (iv) Panchayati Raj in Gujarat.

APPENDIX VI—*contd.*

Recommended Reading :—

- (i) Community Development in India By Mukherjee Chapter I What is Community Development ?
- (ii) Community Development Programme.
- (iii) Process and Technicalities of Community Development.
- (iv) Administering the Programme of Community Development.
- (v) Community Development and Local Government.
- (vi) Panchayati Raj in Gujarat.

A pamphlet issued by the Government of Gujarat

Paper VI (with Books) (3 Hours' duration)	Specialised Subjects	100 marks
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- (1) The Bombay Land Revenue Code, 1879 (Bombay Act No. V 1879) :
 - (i) Chapters I and II.
 - (ii) Chapter V Sections 37 to 44.
 - (iii) Chapter VI Section 62.
 - (iv) Chapter IX.
- (2) The Bombay Land Revenue Rules, 1921 :
 - (i) Rules 24 to 28 (Bounday marks)
 - (ii) Rules 58 to 63 (Trees and Forest Rights).
 - (iii) Rules 64-65.
- (3) The Indian Forest Act, 1927 (XVI of 1927).
- (4) The Saurashtra Felling of Trees (Infliction and Punishment) Act, 1951 and Rules thereunder.
- (5) The Gujarat Wild Animals and Wild Birds Protection Act, 1963 and Rules thereunder.
- (6) The Bombay Forest Manual Volumes I, II and III.
- * (7) Customs Act of India.
- * (8) The Arms Act, 1959.
- (9) The Bombay Prohibition Act, 1949 as in force and which apply to the Forest Department of Gujarat.

APPENDIX VI—*contd.*

APPENDIX 'B'

(Rule 12)

FORM OF APPLICATION

*Application for appearing at the Forest Officers Examination to be held by
the Gujarat Public Service Commission in.....197 .*

1. Applicant's name in full
(Surname first)
(in English and Gujarati)
2. Designation (in English and Gujarati)
3. Name of the office in which at present
serving.
4. Date of birth and age at the time of this
Examination.
5. Date of appointment and total years
of service. (Gazetted / Non-Gazetted)
6. Whether he has appeared at the Exami-
nation previously ? If so, (a) month
and year of examination at which he
appeared.
(b) Whether any exemption is earned ?
If so, details of marks, year of
examination and subject should be
given.
(c) Whether he intends to avail of exemp-
tion earned ? State 'Yes' or 'No' (the
choice will be treated as final and no
chance will be allowed).
7. Authority of the rule under which he has
to appear for the Examination.
8. Number of chances and time limit within
which he is required to pass the Exami-
nation (dates of eligibility and expiry
of the period for appearing at the Exami-
nation should be mentioned).
9. Number of trials exhausted.
10. Whether additional (Special) chance has
been granted. (No. and date of orders
under which the additional chance has
been granted to him should be specified
and a copy thereof should be sent).
11. No. and date of order relaxing age and/
or service limits from competent autho-
rity (copies of orders should be sent).

APPENDIX VI—*contd.*

12. Purpose of passing the Examination (*e. g.* confirmation, retention in Government service, promotion, etc.)
13. Whether he is eligible to appear at the Examination according to rules of the Departmental Examination.
14. Whether he intends to answer all his papers in English or in Gujarati. (Give details regarding papers which he desires to appear in English and Gujarati).
15. Remarks, if any.

Place :

Date :

Signature of the applicant.

Certificate Eligibility

Certified that the above particulars are varified and found correct. Shri.....
 is eligible to appear at the
 Examination to be held in.....197 .

Place :

Date :

Signature and designation of the Head
of Department / Office.

APPENDIX 'C'

STATEMENT SHOWING THE EXEMPTIONS ADMISSIBLE TO THE CANDIDATES IN
 DEPARTMENTAL EXAMINATION FOR OFFICERS IN GUJARAT FOREST
 SERVICE IN CLASS II AND III IN THE FOREST DEPARTMENT
 ACCORDING TO NEW RULES

Papers in which exemptions were earned under the old rules	Corresponding papers in which exemption admissible according to new rules
1	2
Paper I Land Revenue and Criminal Law.	Paper IV Judicial matter.
Paper II Forest Law and the Bombay Wild Animals and Wild Birds Protections Act, etc.	Paper VI Specialised Subject.
Paper III Procedure and Accounts.	Paper II Financial matters. Paper III Financial matters.

By order and in the name of the Governor of Gujarat,

A. R. BHATT,
Under Secretary to Government.

APPENDIX VI—contd.

(ii) *The Gujarat Forest Department (Conditions of Service relating to Junior Clerks and Accountants, Examination) Rules, 1971*

G. N. A. F. & C. D. No. G/KH/47/EXM/1468/65483/P, dated 18th August 1971.

1. (i) These rules may be called the Gujarat Forest Department (Conditions of Service Relating to Junior Clerks and Accountants Examination) Rules, 1971.

(ii) They shall come into force on the date of their publication in the Official Gazette.

(iii) They shall apply to persons recruited in the Forest Department as Accountants and Clerks whether by promotion or otherwise.

2. In these rules unless the context otherwise requires :—

(a) "Appendix" means an Appendix appended to these rules;

(b) "Appointed date" means the date on which these rules shall come into force;

(c) "Direct recruit" means a person appointed to post of Accountant () otherwise than by promotion from a lower post;

(d) "Examination" means the departmental Examination for Accountants, and Clerks specified in these rules and includes the departmental Examination under the old rules;

(e) "Old rules" means the rules for the departmental Examination which were in force immediately before the appointed date;

(f) "Specified chances" means the number of chances specified in these rules within which a person is required to pass the examination;

(g) "Specified period" means the period specified in these rules within which a person is required to pass the examination.

3. Subject to the provisions of rules, every person who is appointed on or after 1st May 1960 on any of the posts specified in Appendix "A" shall be required to pass the Examination within a period of 3 years from the date of his appointment :

Provided that if the period for passing the Examination as provided in this rule expires before the date of the holding of the Examination, the said period shall be deemed to be extended until the date of the declaration of the result of the Examination so held.

4. In order to be eligible for promotion to any of the posts specified in Appendix "A" a person holding any of the posts specified in Appendix "B" and recruited on or after 1st May 1960 shall be required to pass the Examination within a period of six years from the date of his appointment on any of the posts specified in Appendix "B" or 3 years from the appointed date whichever is later unless he has been exempted from passing the Examination :

Provided that no person who is appointed to any of the posts specified in Appendix "B" shall be competent to appear at the Examination until he has completed three years of service on any of the posts specified in Appendix "B" :

Provided further that no person who is appointed to any of the posts specified in Appendix "B" and who is required to pass the Clerks' Examination shall be competent to appear in the Examination until he has passed the Clerks' Examination :

*Words "or, as the case may be", dated. vide G.N.A.F. and C. D. No. GKH. 30/EXM.1468.62553-P. dated 15-2-1972.

APPENDIX VI—*contd.*

Provided further that if the period for passing the examination as prescribed in this rule expires before the date of the holding of the examination, the said period shall be deemed to be extended until the date of the declaration of the result of the examination so held.

5. The examination required to be passed under rule 3 or rule 4 shall have to be passed in not more than three chances within the specified period.

Provided that the chances already availed of or which should have been availed of before the appointed date under the old rules shall be counted as having been availed of under these rules.

Provided further that persons belonging to the Scheduled Castes and the Scheduled Tribes may be given one more chance which shall have to be availed of within a period of one year from the date of the expiry of the period mentioned in rule 3 or as the case may be, rule 4.

6. (1) If a direct recruit for any of the posts specified in Appendix "A" fails to pass the examination as required under these rules, his service shall be terminated,

Provided that if in the case of any such person the State Government is satisfied that he could not pass the examination at which he had his last chance for reasons beyond his control or that he failed to pass such examination by a very narrow margin of marks, the State Government may, after recording reasons in writing, give him one more chance to pass the examination.

(2) If a person holding any of the posts specified in Appendix "B" fails to pass the examination as required under these rules, he shall not be eligible for promotion to any of the posts specified in Appendix "A" until he passes the examination, and shall lose his seniority as provided in rule 7.

7. If a person who holds any of the posts specified in Appendix "B" fails to pass the examination within the period specified in rule 4 and according to the chances available to him under rule 5, he shall, notwithstanding such failure, be eligible to appear at any time in such examination, on payment of examination fee of fifteen rupees and if he passes the examination he shall be eligible for promotion to any of the posts specified in Appendix "A" :

Provided that he shall not be entitled to claim preference to those persons who may have passed the examination earlier.

8. A person who holds any of the posts specified in Appendix "B" passes the examination within specified period and in specified chances shall, on his promotion to any of the posts specified in Appendix "A" will be assigned seniority over a person, if any, who although being junior to him in the cadre of posts specified in Appendix "B" may have been promoted to any of the posts specified in Appendix "A", earlier by reasons of his having passed the examination earlier.

9. In the event of a qualified person holding any of the posts specified in Appendix "B" not being available for promotion to any of the post specified in Appendix "A", an unqualified person holding any of the posts specified in Appendix "B", whose chances to pass the examination are not exhausted under rule 4 or 5 may be promoted to officiate on any of the post specified in Appendix "A", subject to the condition that he shall be reverted on availability of a person qualified for promotion or on his failure to pass the examination within the period and according to the chances specified in rule 4 or 5, whichever event occurs earlier.

APPENDIX VI—*contd.*

Explanation.—In this rule “a qualified person” means a person who has passed the examination or a person who is exempted from passing the examination and the expression “an unqualified person” shall be construed accordingly.

10. Every year there shall be held twice in the year the examination by the Chief Conservator of Forests, Gujarat State. The examination shall ordinarily be held in the months of June and December.

11. The syllabus for the examination shall be as specified in Appendix “C”.

Provided that the person who has passed the Clerks’ examination according to syllabus prescribed in Government Memorandum, Agriculture and Co-operation Department GKH/146/EXM/1468/50801-P, dated 21st July 1971 shall be exempted from appearing at Paper I and Paper II of Appendix “C” appended to these rules.

12. A person who desires to appear at the examination shall send his application for enlisting his name as a candidate for such examination to the Chief Conservator of Forests, Gujarat State through the Conservator of Forests concerned in the Form in Appendix ‘D’ atleast sixty days before the date of the commencement of the examination. The Conservator of Forests shall scrutinise the application with regard to his eligibility for appearing at the examination and forward it to the Chief Conservator of Forests who holds the examination. The Chief Conservator of Forests shall admit candidates to the examination on the strength of the certificate given by the Conservator of Forests that they are eligible to appear at the examination. If the applicant subsequently decides not to appear at the examination he shall give intimation thereof to the Chief Conservator of Forests through the Conservator of Forests atleast 30 days before the date of the commencement of the examination. In the event of any person failing to appear at an examination after having enlisted his name as a candidate for appearing thereat but without intimating as aforesaid, he shall be deemed to have lost one chance to pass the examination.

Provided that the State Government may condone the failure on the part of the person to give intimation as aforesaid and the consequences arising therefrom if it is satisfied that the person had failed to give intimation within time for reasons beyond his control.

13. (1) The standard for passing the examination shall be 50 per cent of the total marks obtainable in each paper, irrespective of whether they are to be answered with or without the help of books.

(2) An unsuccessful candidate who shall secure 60 per cent or more marks in any one or more papers shall be exempted from appearing in those papers at the subsequent examinations.

Provided that the candidate who has obtained exemption in Paper *III under old rules shall be deemed to have been exempted in Paper III under these rules.

(3) A candidate who appears for all the papers at one and the same examination but fails to obtain in any one paper the minimum number of marks required for passing shall be allowed condonation of the deficiency of marks in that paper, provided such deficiency does not exceed five per cent of the total number of marks obtainable in that paper.

*Figure II corrected to III *vide* Government Notification A. F. and C. D. No. GKH/30/EXM/1468-62993-P, dated 15th February 1972.

APPENDIX VI—*contd.*

APPENDIX "A"

(See rule 3)

ACCOUNTANT

APPENDIX "B"

(See rule 4)

CLERK

CLERK-*eum*-TYPIST

APPENDIX "C"

(See rule 11)

Paper—I (with books) Service Matters Total marks 100
(3 Hours)

1. Gujarat Civil Services (Conduct) Rules, 1971 and Gujarat Civil Services (Discipline and Appeal) Rules, 1971.

2. Manual of Departmental Enquiries.

3. Gujarat Civil Services Classification and Recruitment (General) Rules.

4. Bombay Civil Services Rules, 1959-Vol. I and II (Except the following Chapters, Parts and Appendices).

Volume I

CHAPTER IV Pay (Rules 37 to 38-E, 53 to 65, 67 and 68-A to 76-C).

CHAPTER VII Service under Local Funds.

CHAPTER XI Pensions.

Section II-Pensionable Services

Section VI-Amount of pension (Rules 278 to 292).

Section-VII-Payment of Pension. Section VIII Commutation of Pensions (Rules 316 to 318 and 320 to 326 and 320 to 326-A).

Section IX-Re-employment of Pensioners (Rules 332 and 332-A).

CHAPTER XII Additions to pay.

Part II-Fees and Honoraria.

Part V-Travelling allowance admissible for journeys Sections IX (IX-A,-X) XII, XIV to XVIII, XX, XXII to XIV-B).

PART VI Travelling allowance admissible when means of transport are provided with cost to the Government servant travelling (Section XXV).

PART VII Grant of travelling allowance to persons who are not in the Civil Services of Government.

APPENDIX VI—*contd.*

CHAPTER XIII Deputation out of India.

CHAPTER XV Leave.

Section III-Special and Ordinary Leave Rules.

Section IV-Grant of Leave (Rules 731 to 736, 747, 750, 752 and 753).

Section V-Leave Salary.

Section VI-Special Concessions.

CHAPTER XVI Passages and Overseas pay.

CHAPTER XVII Occupation of Government Bungalows. (Rules 831 to 848 and 850 to 861).

CHAPTER XVIII Patents to Government Servants engaged on Scientific and Technical Research.

Volume II

APPENDICES I to II, VII-A, VIII-A to XII, XIII, XIII-A, XIV, XIV-A, XIV-D, XVI, XVII-A, XVII-B, XVIII-A, XX to XXII, XXXI-A, XXX to XLII, XLII-B, XLII-C, XLIII, XLIV-B (Except for Pr. and St. Department, XLV to XLX, LI an LII to LVII.

Paper—II Accounts matters.

Marks 100
(3 Hours)

1. Bombay Financial Rules, 1959 (Except the following Chapters and Appendices) :—

CHAPTER 2 General Principles and Rules (Except rules 46, 47 and 56).

CHAPTER 3 Works.

CHAPTER 9 Public Works.

CHAPTER 13 Treasury Procedure.

CHAPTER 14 Treasuries Banking with the Branch of State Bank of India.

APPENDICES 1 to 16, 21, 23 and 24.

2. Bombay Treasury Rules, 1960 (Except the following Parts and Appendices) :—

PART I General Principals and Rules.

PART II General Organisation and Working of Treasuries.

PART IV Custody of money relating to or standing in Government account.

PART V Withdrawal from Government Account (Chapters VI to VIII).

PART VI Special Rules for Bank Treasuries.

PART VII Special Rules applicable to particular departments.

PART VIII Public debt.

APPENDIX VI—contd.

PART IX	Deposits (Sections IV, VI, VIII and IX).
PART XI	Transfers of money standing in Government account.
PART XII	Other remittances through Government.
PART XIV	Executive Instructions.
PART XIV	Repeal and Savings.

Appendices and Forms :

3. Bombay Contingent Expenditure Rules, 1959 (except following sections)

SECTION X	Inspecting Officers Bills.
SECTION XII	Special Rules for the Public Works Department.
SECTION XXI	Medical and Tin Medicine Boxes.
SECTION XXV	Clothing.
SECTION XXVIII	Tents.
SECTION XXIX	Rewards.
SECTION XXX	Diet and Road money to witnesses.
SECTION XXXI	Fees to Pleaders and Law Charges.
SECTION XXXII	Arms and Accoutrements.
SECTION XXXIII	Epidemic charges.
SECTION XXXIV	Stores.
SECTION XXXV	Repeals and Savings.

4. Bombay Budget Manual (Except the following Chapters, Appendices and Forms)

CHAPTER IV	Instructions for the preparation of Departmental Estimates.
CHAPTER V	Estimates of Transactions in England.
CHAPTER XIII	Estimates for Central (Agency) subjects.
APPENDIX I	List of Major, Minor and Subordinate Heads of Accounts.
APPENDIX II	List of estimating and Controlling Officer.
APPENDIX XII	Central Agency subjects. List of estimating and Controlling officers.

APPENDIX IV—contd.

ALL FORMS :

5. Bombay General Provident Fund Rules.

Paper III (with books)	Forest Laws and other Laws	Marks 100 (3 Hours)
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(1) The Indian Forest Act (XIV of 1927) as modified upto date with all the rules and orders published and in force.

(2) The Saurashtra Felling of Trees (infliction of Punishment) Act, 1951 and Rules thereunder.

(3) The Gujarat Wild Animals and Wild Birds Protection Act, 1963 and Rules thereunder.

(4) The Bombay Land Revenue Code, 1879 and Land Revenue Rules, 1921 :

The Land Revenue Code, 1879 (Bombay Act No. V of 1879) :

- (i) Chapter I and II.
- (ii) Chapters V Section 37 to 44.
- (iii) Chapter VI Section 62.
- (iv) Chapter IX.

(5) Land Revenue Rules, 1921 :

- (i) Rules 24 to 28 (Boundary marks).
- (ii) Rules 58 to 63 (Trees and Forest Rights).
- (iii) Rules 64 and 65.

Paper IV (with books)	Procedure and Accounts	Marks 100 (3 Hours)
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(1) The Bombay Forest Manual Vol. I and III.

(2) The Bombay Forest Manual Vol. II.

(In so far as it is not covered by the examination in Forest Law)

(3) Rules Published under :

- (a) See Customs Act, 1878 (VII of 1878).
- (b) The Arms Act, 1879 (XI of 1879).
- (c) The Bombay Prohibition Act, 1949 (Bombay XXV of 1949), which are in force and which apply to the Forest Department of Gujarat.

(4) An introduction to India Government Accounts and Audit of Edition, 1950 (Chapter 17, 8, 12, 14, 16, 20, 24, 26, 27 and 29).

Paper V (without books)	Office Procedure Noting and Drafting	Marks 100 (3 Hours)
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APPENDIX VI—*contd.*

(See rule 12)

FORM OF APPLICATION

Application for appearing at the Departmental Examination
.....to be held 197

1. Applicant's name in full (Surname first)
(In English and Gujarati).
2. Designation (In English and Gujarati)
3. Name of the Office in which at present
serving.
4. Birth date and age at the time of this
examination.
5. Date of appointment and total years of
service (Gazetted/Non-gazetted).
6. Whether he has appeared at the examina-
tion previously, if so—
 - (a) month and year of examination at
which he appeared.
 - (b) whether any exemption is earned if so,
details of marks, year of examination
and subject should be given.
 - (c) Whether he intends to avail of the
exemptions earned ? State "Yes" or
"No". (The choice will be treated as
final and no change will be allowed).
7. Authority or the Rule under which he has
to appear for the examination.
8. Number of chances and time limit within
which he is required to pass the examina-
tion (dates of eligibility and expiry for
appearing at the examination should be
mentioned).
9. Number of trials exhausted
10. Whether additional (special) chance has
been granted (number and date of orders
under which the additional (special) chance
has been granted to him should be speci-
fied and a copy thereof should be sent).
11. Number and date of orders relaxing age
and/or service limits from competent
authority (copies or orders should be sent).

APPENDIX VI—*contd.*

12. Purpose of passing the examination (*e.g.* confirmation, retention in Government service, promotion, etc.).
13. Whether he is eligible to appear at the examination according to the rules of the departmental examination.
14. Whether he intends to answer all his papers in English or in Gujarati. (Give details regarding papers which he desires to answer in English and in Gujarati).
15. Remarks, if any ..

Place

Date

Signature of the Applicant.

CERTIFICATE OF ELIGIBILITY

"Certified that the above particulars are verified and found correct. Shri..... is eligible to appear at the examination to be held in.....197 .."

Place

Dated

(Signature and Designation of the Head of Department/Office).

(iii) *The Gujarat Forest Department Conditions of Service Relating to Junior Clerks Examination). Rules, 1971.*

(G. N. A. F. & C. D. No. GKN/146/EXM/1468/50801/P, dated 21st January 1971).

1. (1) These rules may be called the Gujarat Forest Department (Conditions of service relating to Junior Clerks Examination) Rules, 1971;

(2) They shall come into force on the date of their publication in the *Official Gazette* ;

(3) They shall apply to persons recruited in the Forest Department as Junior Clerks, Clerk-cum-Typists whether by promotion or otherwise.

2. In these rules unless the context otherwise requires :

(a) "Appendix" means an Appendix appended to these rules;

(b) "Appointed date" means the date on which these rules come into force ;

(c) "Direct recruit" means a person appointed to a post of Junior Clerk otherwise than by promotion from a lower post;

(d) "Junior Clerk" means a person appointed as a Junior Clerk or a Clerk-cum-Typist in the Forest Department;

(e) "Examination" means the departmental examination for Junior Clerks and Clerk-cum-Typists specified in these rules and includes the departmental examination for them under the old rules;

APPENDIX VI—*contd.*

(f) "Specified chances" means the number of chances specified in these rules within which a person is required to pass the examination;

(g) "Specified period" means the period specified in these rules within which a person is required to pass the examination.

3. Subject to the provisions of rules 4

(i) every person who is appointed on or after the appointed date as Junior Clerk shall be required to pass the examination with three chances during a period of three years from the date of his regular appointment as Junior Clerk,

(ii) a person who has been promoted to the post of Junior Clerk and who has passed the post-training Examination shall be required to pass the examination within three chances during a period of three years from the date of his promotion to the post of Junior Clerk :

Provided that a person belonging to the Schedule Castes or Scheduled Tribes may be given one additional chance which shall have to be availed of within a period of one year from the date of the expiry of the period specified in clauses (i) and (ii) :

Provided that if the period for passing the examination as provided in clauses (i) and (ii) as the case may be expires before the date of the holding of the examination the said period shall be deemed to be extended until the date of the declaration of the result of the examination so held.

4. (1) A person appointed as Junior Clerk who fails to pass the examination within the chances and the period specified in clauses (i) and (ii) of rule 3 shall, after the expiry of the chances and period so specified be liable to have his increments withheld until he passes the examination.

(2) Any increment withheld under sub-rule (1) shall become payable to him from the date on which he passes the examination as provided in rule 6 and all future increments shall accrue to him as if no increment had been withheld :

Provided that such person shall not be entitled to claim the arrears of pay which were lost to him by reason of the increments having been withheld.

Explanation.—For the purpose of releasing the withheld increments, "the date of passing the examination" means the date following the date on which the examination ends.

(3) If a person appointed as a Junior Clerk fails to pass the examination within specified chances and the specified period he shall not be eligible to appear in Clerks and Accountants Examination until he passes the examination.

5. A person appointed as Junior Clerks shall not be eligible for confirmation unless he passes the examination.

6. If a person appointed as Junior Clerk fails to pass the examination within chances and period specified in clauses (i) and (ii) of rule 3, he shall not with standing such failure, be eligible to appear at any time in such examination on payment of examination fee of Rs. Fifteen and if he passes the examination, he shall be eligible for confirmation and his increments shall be released as provided in clause (2) of rule 4.

7. Every year there shall be held twice in the year the examination by the Chief Conservator of Forests, Gujarat State. The examination shall ordinarily be held in the months of June and November.

8. The syllabus for the examination shall be as specified in Appendix 'A'.

9. A Junior Clerk who desires to appear at the examination shall send his application for enlisting his name as a candidate for such examination to the Chief Conservator of Forests, Gujarat State through the concerned Conservator of Forests in the Form in Appendix 'B' at least sixty days before the date of the commencement of the examination. The Conservator of Forests shall scrutinise the application

APPENDIX VI—*contd.*

with regard to his eligibility for appearing at the examination and forward it to the Chief Conservator of Forests who holds the examination. The Chief Conservator of Forests shall admit candidates to the examination on the strength of the certificate given by the Conservator of Forests that they are eligible to appear at the examination. If the applicant subsequently decides not to appear at the examination he shall give intimation thereof to the Chief Conservator of Forests through the Conservator of Forests at least 30 days before the date of the commencement of the examination. In the event of any person failing to appear at an examination after having enlisted his name as a candidate for appearing there at but without intimating as aforesaid he shall be deemed to have lost one chance to pass the examination :

Provided that the State Government may condone the failure on the part of person to give intimation as aforesaid and the consequences arising therefrom if it is satisfied that the person had failed to give intimation within time for reasons beyond his control.

10. (1) The standard for passing the examination shall be 50 per cent of the total marks assigned in each paper in irrespective of whether they are to be answered with or without the help of books.

(2) An unsuccessful candidate who secures 60 per cent or more marks in any one or more papers shall be exempted from appearing in those papers at the subsequent examinations.

(3) If a candidate fails to secure in only one paper the minimum number of marks required for passing, he shall be allowed, condonation of the deficiency of marks in that paper provided such deficiency does not exceed five per cent of the total number of marks obtainable in that paper. The benefit of such condonation shall be available to any candidate irrespective of whether or not he has availed of exemption in any paper.

(4) If a candidate who secures more than 50 per cent marks in the aggregate but fails to secure in any one paper, the minimum number of marks required for passing in that paper, he shall be given a grace marks in that paper, at the rate of one mark for each one per cent of marks in the grand total secured by him above 50 per cent of the total marks obtainable in all the persons for the whole examination, subject to a maximum of 10 grace marks. The benefit of such grace marks shall not be available to a candidate who has availed of any exemption under sub-rule (2).

(5) A candidate shall be entitled to claim any one of the benefits available to him him under sub-rules (3) or (4), whichever is advantageous to him.

Explanation.—For the purpose of sub-rules (3) and (4) a fraction of one per cent being one half of exceeding one half shall be rounded off to one per cent”.

APPENDIX 'A'

(See rule 8)

Paper—I Service matters : (with books).	100 marks 3 hours.
1. Gujarat Civil Services (Conduct) Rules, 1971 and Gujarat Civil Services (Discipline and Appeal) Rules, 1971, whole book.	
2. Manual of Departmental Enquiries.	
3. Gujarat Civil Services Classification and Recruitment (General) Rules.	
4. Bombay Civil Services Rules, 1959 Vol. I & II (except the following chapters, Parts and Appendices.):—	

Volume—I :

CHAPTER IV ..	Pay (Rules 37 to 38-E, 58 to 65, 67 & 68-A to 76-C.
CHAPTER VII ..	Service under local funds.

APPENDIX VI—contd.

CHAPTER XI	--	Pensions
	--	Section-II-Pensionable Service.
		Section VI--Amount of pension (Rules 278 to 292).
		Section VII--Payment of Pension.
		Section VIII--Commutation of pensions (Rules 316 to 318 and 320 to 326-A).
		Section IX--Re-employment of Pensioners (Rules 332 and 332-A).
CHAPTER XII		Additions to Pay.
	PART-II.	Fees and Honoraria.
	PART-V.	Travelling Allowance admissible for journeys (section IX-A-X). XII, XIV to XVIII, XX, XXII to XIV-B.
	PART VI	Travelling allowance admissible when means of transport are provided without cost to the Government servant travelling (Section XXV).
	PART VII	Grant of travelling allowance to persons who are not in the Civil Services of Government.
CHAPTER XIII		Deputation out of India.
CHAPTER XV		Leave.
	SECTION III	Special and ordinary leave rules.
	SECTION IV	Grant of leave (Rules 731 to 736, 747, 750, 752 and 753).
	SECTION V	Leave salary.
	SECTION VI	Special concessions.
CHAPTER XVI		Passages and overseas pay.
CHAPTER XVII		Occupation of Government Bungalows (Rules 831 to 848 and 850 to 861).
CHAPTER XVIII		Patents to Government servants engaged in Scientific and Technical Research.

Volume—II :

The following may be excluded :—

APPENDICES	I to II, VII-A, VIII-A to XII, XIII, XIII-A, XIV, XIV-A, XIV-D, XVI, XVII-A, XVII-B, XVIII-A, XX to XXII-A, XXXI-A, XXX to XLII, XLII-B, XLII-C, XLIII, XLIV-B, except for Pr. and St. Department) XLV to XLIX, XLI and LII and LVII.
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Paper II—Accounts Matters :
(with books)

100 Marks
3 hours.

1. The Gujarat Financial Rules, 1971 except the following :

CHAPTER 2	Rules 15 to 19
CHAPTER 3	Rules 31, 34, 35
CHAPTER 5	Rule 64
CHAPTER 6	Rules 97 to 102
CHAPTER 7	Rules 152 to 157
CHAPTER 9	Rules 169 to 175
CHAPTER 10	Rules 185 to 186

APPENDIX VI—contd.

2. Bombay Treasury Rules, 1960 (except the following Parts and Appendices).

PART-I	General Principles and Rules.
PART-II	General organisation and working Treasuries.
PART-IV-	Custody of money relating to or standing in Government account.
PART-V	Withdrawal from Government account (chapters VI to VIII).
PART-VI	Special Rules for Bank Treasuries.
PART-VII	Special Rules applicable to particular Departments.
PART-VIII	Public Debt.
PART-IX	Deposits (Sections IV, VI, VIII and IX).
PART-XI	Transfers of money standing in Government account.
PART-XII	Other Remittance through Government.
PART-XIII	Executive Instructions.
PART-XIV	Repeals and Savings.

Appendices and Forms :

3. Bombay Contingent Expenditure Rules, 1959 (except the following sections) :—

SECTION X	Inspecting Officers' Bills.
SECTION XII	Special Rules for the Public Works Department.
SECTION XXI	Medicine and Tin Medicine Boxes.
SECTION XXV	Clothing.
SECTION XXVIII	Tents.
SECTION XXIX	Rewards.
SECTION XXX	Diet and Road money to witnesses.
SECTION XXXI	Fees to Pleaders and Law charges.
SECTION XXXII	Arms and Accoutrements.
SECTION XXXIII	Epidemic charges.
SECTION XXXIV	Stores.
SECTION XXXV	Repeals and Savings.

APPENDIX VI—contd.

4. Bombay Budget Manual : (except the following Chapters, Appendices and Forms).

CHAPTER IV	Instructions for the preparation of Departmental estimates.
CHAPTER V	Estimates of Transactions in England.
CHAPTER XIII	Estimates for Central (Agency) Subjects.
APPENDIX 1	List of Major, Minor and Subordinate Heads of Accounts.
APPENDIX 2	List of estimating and controlling Officers.
APPENDIX 12	Central Agency subjects. List of estimating and controlling officers.

ALL FORMS :

5. Bombay General Provident Fund Rules :

Paper-III (without books). 50 marks. Time : 1-30 Hours.
Office procedure and Noting and Drafting.

Paper-IV (with books) 100 marks/3 hours.

(1) Bombay Forest Manual :—

- (i) Method of conducting official correspondence in English and Gujarati languages and keeping of records (Chapters XXXV to XXXVII of B.F.M. Vol. I).
- (ii) Books and Maps (Chapter XXXVIII of B.F.M. Vol. I).
- (iii) Stationery forms and printing (Chapter XXXIX of B.F.M. Volume I).
- (iv) Economy in Expenditure (Chapter XL of Bombay Forest Manual Volume I).
- (v) Appendix XIII of Bombay Forest Manual Volume I.

(2). Indian Forest Act, Sections 2, 26, 32, 33, 41, 52, 53, 64 and 68.

APPENDIX B

(See rule 9)

FORM OF APPLICATION

Application for appearing at the Departmental Examination

————— to be held in ————— 1971.

1. Applicant's name in full (Surname first)
(in English and Gujarati)
2. Designation (in English and Gujarati). ..
3. Name of the Office in which at present serving.
4. Birth date and age at the time of this examination.

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5. Date of appointment and total years of service (Gazetted/non-Gazetted)
6. Whether he has appeared at the examination previously? if so —
 - (a) month and year of examination at which he appeared.
 - (b) Whether any exemption is earned. If so details of marks, year of examination and subject should be given.
 - (c) Whether he intends to avail of the exemptions earned. State 'Yes' or 'No'. (The choice will be treated as final and no chance will be allowed)
7. Authority or the rule under which he has to appear for the examination.
8. Number of chances and time limit within which he is required to pass the examination (dates of eligibility and expiry for appearing at the examination should be mentioned).
9. Number of trials exhausted ...
10. Whether additional (Special) chance has been granted (Number and date of orders under which the additional (Special) chance has been granted to him should be specified and a copy thereof should be sent).
11. Number and date of orders relaxing age and/or service limits from competent authority (copies of orders should be sent).
12. Purpose of passing the examination (e. g. confirmation, retention in Government service, promotion etc.)
13. Whether he is eligible to appear at the examination according to the rules of the Departmental Examination?
14. Whether he intends to answer all his papers in English or in Gujarati (give details regarding papers which he desires to answer in English and in Gujarati).
15. Remarks, if any.

Place :

(Signature of the Applicant)

Date :

CERTIFICATE OF ELIGIBILITY

"Certified that the above particulars are verified and found correct. Shri _____ is eligible to appear at the examination to be held in _____ 19 ____"

Place

(Signature and Designation of the Head of Department/Office.

Date

APPENDIX VII

(Articles 142, 207, 315, 377, 413 and 447)

A. Rules regarding advances to contractors and workmen :

(G. R., R. D. Nos. A-540 of 24th October 1921, 6816 of 1st May 1923, 7947 of 22nd August 1923, 19th June 1924, and 10th June 1925, 3621/24 of 26th June 1925, 540/A. D. of 13th August 1926 and 6535/24 of 25th September 1926)

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. In the case of contracts for sleepers, however, when advances are granted for prepared sleepers stacked at a jungle depot and awaiting carting to the delivery depot, the Deputy Conservator of Forests may, at his discretion, dispense with such additional security when the amount of the advance including balances of previous advances does not exceed two-thirds of the sum finally payable at the contract rate, after making due deduction for probable rejections out of the total number of sleepers prepared and for value of work still to be done.

(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 advances granted should ordinarily be repaid by work done within one year, and the schedule of recoveries (Form GFM 39) 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. Until the expiry of one year from the date of the 1st advance under a contract no interest should be charged on the advances granted. If the advances are not repaid within the above period, compound interest at 9½ per cent should be charged on the balance outstanding at the end of the above period and on further advances. Interest should be calculated for each month of account after the above period upon the minimum balance of the advances (excluding paises) outstanding during the month and should be added to the outstanding balance of advance at the end of each year which will form the principal for the subsequent year. If the account is to be closed at any time during the year, the interest so calculated on the previous balances of the months, starting with the principal for the year will be added to the final outstanding balance. The calculation of interest should be made to the nearest five paises, fractions below 2½ paises being omitted and 2½ paises or over being reckoned as five paises. A definite

APPENDIX VII—*contd.*

clause to the effect that compound interest at 9½ per cent will be charged on the overdue balances of advances should be entered in all agreements involving the grant of advances.*

(7) Advances should always be covered by (i) a written agreement in standard form (*e. g.* press No. Forest 195) providing for the summary recovery of the outstanding balance as an arrear of land revenue and (ii) except in the case of advances granted to sleeper contractors under rule (2) above, a security bond in form A below which should be made a part of the agreement.

(8) A separate account should be kept in respect of advances for each contract and [subject to rule (2) above] the sum total of all advances during the whole period of a contract should not exceed the amount specified in the agreement and security bond.

2. The following rules should be observed in advancing money to workmen :—

(i) 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.

(ii) No advance should be made without security when security is available.

(iii) The amount of uncovered advances to any single person should in no case and at no time exceed Rs. 200.

(iv) 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 where 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 Deputy Conservator of Forests 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 upto Rs. 50 may be made and should, if possible, be covered by the security of the cart and bullocks.

* The rate of interest is subject to revision by Government from time to time; *vide* R. D. No. 1957/24 of 21st January 1943 for the latest orders. The method of calculation of interest will be that followed in the case of subscriptions to the General Provident Fund as explained in the Chief Conservator's Standing order I-16 of the 5th April 1928.

APPENDIX VII—*contd.*

(v) The Range Forest Officer should maintain a ledger in Form G.F.M. 38 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.

(vi) 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 dismissed 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 and security bonds are exempt from stamp duty.

B. Examination of Solvency of Sureties :

(G. R., R. D. No. 5450, dated 17th April 1923 and 6983 of 26th March 1927).

4. The solvency of sureties should be examined at intervals. The primary responsibility for the issue of solvency certificates lies with the Revenue department, but it should be strictly limited to certifying that at the time the certificate is issued the assets of the person in question cover the amount required. The revenue staff cannot be expected to keep a watch on the financial condition and dealings of the person certified by them, nor of course the department requiring the certificate. It is for the latter, if any person's security is required over a considerable period of time, to demand after a suitable interval that the person shall produce an up-to-date certificate, and it would then be for the revenue staff to make a fresh enquiry. The following instructions are issued for the guidance of Mamlatdars and Mahalkaris :—

(i) A list of sureties should be maintained in book form so as to avoid the possibility of one man standing surety with the same property for different contracts.

(ii) The solvency certificates should be issued to the office demanding it and not to the individual.

(iii) A list of undischarged bankrupts should be maintained in the taluka office.

(iv) Care should be taken to see that the property in respect of which the certificate is issued, is in the sole ownership of the surety.

FORM A

(Press No. For. 354)

Security Bond For Advance

I.....resident of.....
in the.....taluka of the.....district, accept the posi-
tion of surety to Shri.....for Rupees.....
on account of advance to be made to him for the purpose of carrying out the

APPENDIX VII—concl'd.

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 said.....hereby bind myself my heirs and legal, representatives / ourselves, our heirs and legal representatives.....(jointly and each of us binds himself, his heirs and legal representatives severally) to forfeit to the Governor of Gujarat the sum of Rs..... (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

Witnesses.

.....

Signature

Before me,

Deputy Conservator of Forests,

.....

Magistrate.

APPENDIX VIII
POWERS OF FOREST OFFICERS
A—Financial Powers

Sr. No.	Authority S. No. of F. P. VII or G. R. if any	Rule of F.P. I if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
1	2 and G. L. A. and C. D No. PWR. 1369/68871-P, dated 23rd July 1969.	55,56,57	(1) To direct the Accountant General to investigate claims to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year but not exceeding four years.	All Heads of Departments (Chief Conservator and Conservators).	
			(2) To redelegate the above power to subordinate Heads of offices.	do.	In respect of claims pertaining to those Government servants whom they can appoint.
	G. R. F. D No. SSP. 1071/4860-Z, dated 13th October 1971.	..	(3) To sanction the investigation of claims of arrears of pay and allowances not more than 3 years old.	All Heads of Offices.	
	and G. L. A. and C. D. No. P.W.R./ 1369/68871-P, dated 23rd July 1969.	58	(4) To sanction ad-hoc payments in respect of following claims which have remained in arrear for a period exceeding one year but not exceeding 3 years :— (a) Arrears of pay and arrears of allowances arising therefrom upto a monetary limit of Rs. 1,000 if the pay fixation has been verified by the Accountant General and the Heads of Departments have satisfied themselves of its correctness and genuineness. (b) Claims which are time barred but have been or can be verified by the audit officer.	All Heads of Departments (Chief Conservator and Conservators).	The delegation will not cover payments of :— (i) Leave salary. (ii) Allowances other than those payable as a result of the fixation or re-fixation of pay. (iii) Travelling allowance. or (iv) Other ad-hoc claims.

	55	(5) To sanction claims to arrears of pay and allowances preferred within one year without pre-audit.	All Treasury Officers.		
2	3	and G. L. A. and C. D. No. PWR/1369/68871-P, dated 23rd July 1969.	176	To fix the amount of security required from establishments under their control.	All Heads of Departments (Chief Conservator and Conservators).
3	4(3)	and G. R., F. D. No. DFP.1058-I-F-4, dated 27th January 1959 and G.R., A.F. and C.D. No. PWR. 1371/91115-P, dated 8th December 1971.	--	(1) To sanction the grant of rewards to Village officers and other persons, not being Government servants of the Forest Department, who assist in extinguishing Forest fires or furnish information leading to the detection of the cause of Forest fires.	Chief Conservator of Forests. Conservators.
					Upto Rs. 200 in each case of fire. Upto Rs. 60 in each case of fire. The form of reward should be determined by the officer sanctioning it on the recommendation of the Divisional Forest officer or other officer concerned, but the concurrence of the Collector of the District should be recorded on the proposal before the reward is sanctioned.
					Divisional Forest Officers.
	4(4)	and G.R., F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	..	(2) To grant rewards to persons contributing to the detection of a case compounded under section 68 of the Indian Forest Act.	Chief Conservator Conservators.
					Upto Rs. 25 to each and individual person in each separate case.
					Above Rs. 30 within the sum realised.
					Divisional Forest Officers and independent Sub-Divisional Forest Officers.
					Upto Rs. 30 within the sum realised.
					Note.—The rewards are to be given out of the funds specially provided for the purpose.
	4(5)	and G.R., F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	..	(3) To grant rewards in forest offence cases, when the punishment consists of imprisonment only or imprisonment coupled with fine and confiscation.	Chief Conservator. Conservators. Divisional Forest officers of 7 years standing when authorised by the Chief Conservator and of 10 or more years standing when authorised by the Conservators.
					(i) Upto Rs. 100 when punishment consists of imprisonment only.
					(ii) When imprisonment is coupled with fine and confiscation, rewards upto the same limit plus half the proceeds of fine and confiscation.
	4(6)		--	(4) To sanction the distribution of rewards out of the proceeds of fines and confiscations under the I.F.A. to informers and detectors of forest offences when more than one person are concerned.	Chief Conservator Conservators. Divisional Forest Officers of not less than 7 years service in gazetted rank specially empowered by the Conservators.

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Sr. No.	Authority	Rule of F. P. I. if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
4	6	..	To sanction expenditure on Pleader's fees.	Chief Conservator Conservators	Limit upto Rs. 500 in each case in prosecution of criminal offences. Limit upto Rs. 250 in each case in prosecution of criminal offences.
		..		Divisional Forest Officers of not less than 7 years or 10 years service respectively when authorised by the Chief Conservator or Conservator respectively.	Upto a limit of Rs. 100 in each case. The Divisional Forest Officer should inform the Conservator of his proceedings.
5	10 E and G. R., F. D. Nos. MFP-1057/5671 F-I, dated 2nd January 1958 and DFP-1058/I-F-4, dated 27th January 1959 and G.L. A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969.	..	(1) To sanction purchase of new plant and machinery or equipment for industries in institutions under their control.	All Heads of Departments (Chief Conservator and Conservators).	Upto Rs. 15,000 provided the cost of each item does not exceed Rs. 1,000 and subject to budget provision. The equipment to be purchased should be connected with the plant and machinery.
	Rule 170 of Bom. Cont. Exp. Rules and S. No. 7 of G. R., F. D. No. FNR-1065/9975-64-Z, dated 20th April 1965 GLA and C. D. No. PWR-1369/68871-P, dated 23rd July 1969 and G. R., F.D. No. SSP-1071/4792-Z, dated 18th November 1971.	..	(2) To sanction purchase of consumable stores.	All Heads of Departments (Chief Conservator and Conservators).	Full powers.
6	13. Rule 34 of FP-IX and G.L.A. and C. D. No. PWR. 1369/68871-P, dated 23rd July 1969.	..	To delegate to any gazetted subordinate officer authority to furnish a certificate in lieu of sub-vouchers accompanying a detailed bill.	All Head of Departments. (Chief Conservator and Conservators).	
7	14-1(5) to (8-A) and G.R., F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	..	To sanction refunds of revenue of the Forest Department.	Chief Conservator. Conservators. Officers of the I. F. S. and Class I of the G. F. S. of not less than 10 years service in gazetted rank. Officers of the I. F. S. and of Class I of the G. F. S. of not less than 7 years service in gazetted rank.	Upto Rs. 5,000 in each case. Upto Rs. 2,500 in each case. Upto Rs. 500 in each case when delegated by the Conservator. Upto Rs. 500 in each case when delegated by the Chief Conservator of Forests.

16

9 18 and G.R.F.D. No. DFP-1058-I-F-4, dated 27th January 1959.

	Offices of the I.F.S. and of Class I of the G.F.S. of less than 7 years service in gazetted rank.	Upto Rs. 100 in each case.
..	To sanction the remission of grazing fees.	Conservators. In cases where the villagers have assisted the Forest Department in fire protection and where cattle trespass has diminished.
	(1) To sanction certain items of capital expenditure such as stores, tools and plant etc.	Chief Conservator and Conservators. (a) Purchase of livestock other than elephants, stores, tools and plant including office and rest house furniture (other than furniture of a newly created office) and tents. Rs. 2,000 each. Chief Conservator (b) Other items (vide Article 273, G. F. M. Volume I) Rs. 10,000. Conservators. (c) Other items (vide Article 273, G. F. M. Volume I). Rs. 4,000 each. Divisional Forest Officers Limit of Rs. 500 for each item under all heads (vide Article 273, G.F.M Volume I) except livestock, office and rest house furniture and tents.
	"Divisional Forest Officers" include Silviculturist - cum - Forest Utilization Officer, Publicity and Liaison Officer and Sanctuary Superintendent.	For the purchase of articles of office and rest house furniture (other than furniture for a newly created office), power to incur capital expenditure subject in the case of the latter, to the scale laid down by Government and to a limit of Rs. 50 for each such article only.
	Officers of the I.F.S. and of Class I of the G.F.S. of not less than 10 years service in Gazetted rank specially empowered by a Conservator.	Items of capital expenditure (excluding stores, tools and plant, livestock furniture and tents) upto Rs. 2,000 in each case, subject to provision in the sanctioned estimate of the year.
	Officers of the I.F.S. and Class I of the G.F.S. of not less than 7 years service in gazetted rank specially empowered by the Chief Conservator.	Items of capital expenditure (excluding stores, tools and plant, livestock, furniture and tents) upto Rs. 2,000 in each case subject to provision in the sanctioned estimate of the year.

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Sr. No.	Authority S. No. of F. P. VII or G. R. if any	Rule of F.P. I if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
	S. No. 5 of G.R.F. D. No. FNR-1065/9975-64-Z, dated 20th April 1965, and G.L.A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969.	..	(2) To sanction purchase of new equipment.	Heads of Departments (Chief Conservator and Conservators).	(i) Subject to a limit of Rs. 50,000 in a year and also subject to the condition that any individual item will not cost more than Rs. 3,000. (ii) The prescribed purchase procedures should be followed. (iii) Subject to availability of funds in sanctioned grants.
	Do.	..	(3) To delegate further the power to sanction purchase of new equipment.	Heads of Departments (Chief Conservator and Conservators).	Heads of Departments may delegate to Class I Heads of subordinate offices the power to sanction purchase of new furniture upto Rs. 10,000 in a year subject to the condition that an individual item will not cost more than Rs. 1,000. This further delegation will be subject to the over all ceiling of Rs. 50,000 for which powers are delegated to Heads of Departments.
	Rule 170 of F.P. IX and S. No. 38 of G.R.R. and A.D. No. PWR-1164/17252-E, dated 30th March 1964.		(4) To sanction purchase of miscellaneous articles required urgently in small quantities in the Forest Department.	Chief Conservator	Upto Rs. 20,000 in a
	S. No. 8 of G.R. F.D. No. FNR-1065/9975-64-Z, dated 20th April 1965, G.L.A. and C.D. No. PWR. 1369/68871-P, dated 23rd July 1969 and G.R.F.D. No. 1071/4792-Z, dated 18th November 1971.		(5) To sanction purchase of office dead stock other than office furniture.	Heads of Departments (Chief Conservator and Conservators).	Full powers subject to observance of prescribed purchase procedures and availability of funds in sanctioned grants.
16	20 and G.R. F.D. No. DFP-1058-I-F-4, dated 27th January 1959 and G.R. A.F. and C.D. No. PWR. 1371/63089 of 11th June 1971.		(1) To accord technical sanction to forest works such as roads, bridges, buildings, wells, etc. by the Forest Department.	Chief Conservator of Forests. Conservators	Upto the limit of Rs. 1,00,000 when the works follow type plan approved by Government and upto Rs. 30,000 in other cases. In the case of construction of roads, power upto Rs. 1,00,000 even where there is not a type design. Upto a limit of Rs. 15,000 in each case.

G.R.A. and C.D. No. PWR. 1069/57696-P, dated 15th May 1970.	(2) To sanction special repairs, current repairs, and petty works.	Chief Conservator Conservators.	Full power upto budget allotment. Full power upto budget allotment of the Circle.
		Divisional Forest Officers.	In case of special repairs, upto Rs. 5,000 in each case, subject to budget allotment for the Division. In other cases full powers within budget allotment for the Division.
S. No. 51 of G. R. R. and A. D. No. PWR/1164/17252-E, dated 30th March 1964.	(3) To accord Technical sanction to soil conservation works in Forest Department.	Chief Conservator.	Upto Rs. 1,00,000.
11 S. No. 20 of G.R.F.D. No. FNR-1065-9975-64/Z of 20th April 1965, G.L.A. and C.D. No. PWR.1369/68871-P, dated 23rd July 1969 and G.R. F.D. No. SSP. 1071/4792-Z, dated 18th November 1971.	To accord administrative approval to buildings (other than residential buildings) and other civil works.	Heads of Departments (Chief Conservator and Conservators).	Rs. 1,50,000 if to type design. Rs. 75,000 if not to type design. Rs. 15,000 for additions and alterations.
			<i>Note.</i> —All above figures should be taken as inclusive of water supply and electric installations.
12 22-A and G.R. F.D. No. DFP-1057/5671/F-I, dated 2nd January 1953, and DFP-1058-I-F-4, dated 27th January 1959, G.L.A. and C.D. No. PWR. 1369/68871-P, dated 23rd July 1969 and G. R. F. D. No. SSP. 1071/4792-Z, dated 18th November 1971.	To sanction original electric installations.	All Heads of Departments (Chief Conservator and Conservators).	Upto Rs. 1,500 in each case and subject to the conditions:— (i) that the scale of fittings does not exceed that laid down in paragraph 406 of the P.W.D. Manual, Volume I. (ii) that in the case of residential buildings the standard rent calculated according to fundamental Rule 45-A does not exceed 10 per cent of the average monthly emoluments of the class of officers for whom the residence is intended; and (i) that the contingent grant of the officer concerned does not require to be increased as a result of the installation.
13 23 and G.R.F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	To accept tenders (For civil works).	Chief Conservator of Forests Conservators. Divisional Forest Officers.	Rs. 10,00,000. Rs. 5,00,000. Rs. 20,000.
14 24 and G.R.A. & F.D. No. P-82, dated 6th July 1954 and G.R.F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	(1) To execute deeds, contracts and other instruments in matters connected with the administration and working of forests and with the business of the Forest Department generally.	Chief Conservator. Conservators.	Full powers. If the amount or value of the subject matter of the contract or other instrument does not exceed Rs. 5 lakhs.

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Sr. No.	Authority		Nature of power	By whom exercised	Remarks/scope
	S. No. of F. P. VII or G. R. if any	Rule of F. P. I if any			
1	2	3	4	5	6
				Divisional Forest Officers including the Sub-divisional Forest Officers in independent charge of Sub-divisions.	All agreements subject to the proviso in Article 14 in part IV of G.F.M. Volum II.
			(2) Contracts for hire or purchase of buildings for Government.	Chief local officer of the Department for which such buildings are to be hired or purchased.	
			(3) Contracts and other instruments for the purchase, supply and conveyance or carriage of building materials, stores, machinery etc. and contracts for petty construction and repairs and for public works of every description which are not executed by the P. W. D.	Chief Local Officer of the Department by which such works are to be executed.	
			(4) Contracts and other instruments relating to house building advances.	Authorities granting the advances.	
15	26 (ii)		To revise rates entered in contracts.	Chief Conservator Conservators. Divisional Forest Officers.	In respect of contracts entered into by them, provided the revision does not involve an increase of more than 10 per cent.
16	26		To allot funds for minor works under the head "259-Public Works", and "283-Housing" upto a limit of Rs. in each 10,000 case from the discretionary grant placed by the P.W.D. at his disposal after the works are administratively approved and plans and estimates therefor are technically sanctioned by the competent authority.	Chief Conservator	

17 32 and G.R.F.D. No. DFP-1058-I-F-4,
dated 27th January 1959.

.. To sell or dismantle, Government Chief Conservator
buildings.

Book value Rs. 4,000 subject to the
conditions specified in the notes
below :—

- (1) No buildings should ordinarily be demolished unless it is in a dangerous condition or past repair. Sale or dismantlement for any other reason is subject to the condition that the building is not required for any public purpose. A report should, in either case, be submitted for information to the next higher authority, stating the classification and the cost of the building and the reasons for the sale or dismantlement. The powers should not be exercised so as to dismantle a portion of any individual building or structure. Proposals for the same or dismantling of individual buildings or structures when book value proportionate or otherwise is estimated only and is not definitely known should continue to be submitted to Government for sanction unless the sale or dismantling of the whole building (including subsidiary structures) the book value of which is known, is within the power of sanction of the officer concerned. As land can be sold only through the agency of the Revenue Department, whenever the sale of a public building is sanctioned the orders should be communicated to the Revenue authorities concerned. In applying the monetary limits laid down above the combined cost of the buildings plus any electric installation should be taken into account. The powers conferred above will not accordingly, apply separately to electric installations which are only fittings of the buildings concerned.

The orders referred to in the above note also apply to structures.

The term "building" connotes a self-contained unit with roof, walls, etc. whereas the word "structure"

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Sr. No.	Authority		Nature of power	By whom exercised	Remarks/scope	
	S. No. of F. P. VII or G. R. if any	Rule of F. P. I. if any				
1	2	3	4	5	6	
18	33 and S. No. 6 in G.R.F.D. No. MFP. 1667-F-I, dated 2nd January 1958 and S. No. 57 in G.R.R. and A. D. No. PWR-1164/17252-E, dated 30th March 1964, G.L.A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969, G.R.F.D. No. SSP-1072/1039-Z, dated 23rd February 1972 and G.R.A. F. and C.D. No. PWR-1371/65897-P, dated 28th April 1972 and G.R.F.D. No. SSP-1074-92-Z, dated 19th January 1974.	..	To sanction the renting of ordinary office accommodation within the limits shown in column 6 in each case :			signifies any erection other than a building such as a platform for prayers, compound wall, etc. Note.—(2) The Forest Officers should exercise the power only in respect of building assigned to the Forest Department under item 6(a) of Schedule II to the Devolution Rules.
			(1) When accommodation is provided in a separate building.	Heads of Department. (Chief Conservator and Conservators) Divisional Forest Officers	Upto Rs. 750 p.m. Upto Rs. 100 p.m.	Subject to the certificate of the Executive Engineer as to reasonableness of rent and non-availability of Government premises, and area to be within the standard with reference to the sanctioned staff.
			(2) When the accommodation is provided in a building partly used as a private residence, one half of the total rent subject to the limits shown in column 6.	Heads of Departments (Chief Conservator and Conservators). Divisional Forest Officers	Upto Rs. 500 p.m. Upto Rs. 45 p.m.		do.
			(3) Land and building leased by Government.	Chief Conservator of Forests Conservators of Forests Divisional Forest Officers	Upto Rs. 100 p.m. Upto Rs. 50 p.m. Upto Rs. 12 p.m.	The powers under (1) (2) & (3) should be exercised subject to the condition that the cost should be met from the sanctioned grant under Office expenses.

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19	35 and G.R. F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	..	To write off irrecoverable forest advance. Work advances.	Chief Conservator Conservators	Upto the limit of Rs. 500 in each case
20	36	103,106,113 114	To sanction miscellaneous advances.		
	8. No.11 of G.R. F.D. No. MFP-1057/5671-F-I, dated 2nd January 1958 and G.R.F.D. No. DFP-1058-I-F-4, dated 27th January 1959 and G.R.F.D. No. MFP-1068/GOI-120-Z, dated 19th November 1968 and G.L.A. and C.D. No. 1369/68871-P, dated 23rd July 1969.		(1) Advances for the purchase of motor cycles, scooters, scooterettes, autocycles, bicycles and conveyances other than motor cars and motor boats, subject to the following limits.	Heads of Departments (Chief Conservator and Conservators) Heads of Departments may further delegate the power to all gazetted heads of offices in respect of bicycle advances to permanent Government servants.	Full powers subject to the following conditions :— (1) In the case of temporary Government servants a permanent Government servant stands surety for advances for purchase of Motor cycles (and scooters, scooterettes and autocycles) and cycles. (2) That funds are available. (3) In the case of temporary Government servants it should be certified in the orders that there is reasonable prospect of the Government servant continuing in Government service till the complete repayment of the advance. (4) Bicycle advance can be sanctioned only to Government servants in receipt of pay not exceeding Rs. 450 p. m.
		Nature of conveyance	Maximum amount of advance.	Maximum number of instalments for repayment.	
		Motor cycle, scooter, scooterette, autocycle (subject to fulfilment of conditions in Rule 106, F.P.I.)	Rs. 3,000 or 10 months pay of the Government servant or anticipated price of the conveyance whichever is less.	60 equal monthly instalments	
		Bicycle (subject to fulfilment of conditions in Rule 114, F.P.I.)	Rs. 250 or 2 months pay of the Government servant or anticipated price of the conveyance whichever is less.	24 equal monthly instalment	
	Fin. Rules 141,144 and G.R.F.D. No. DFP.1058-I-F-4, dated 27th January 1959 and S. No. 24 of G.R. F.D. No. FNR-1065/9975-64-Z, of 20th April 1965, and G.L.A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969 and G. R. F. D. No. SSP. 1071/4792-Z, dated 18th November 1971.		(2) Advances of T. A. on tour for journey for which travelling allowance is not likely to be less than Rs. 100 to themselves and gazetted officers under them.	Gazetted Heads of Offices.	Note.—Gazetted Heads of offices may also authorise for this purpose any other gazetted officers in their own office.
			(3) Advances of T.A. on tour to non-gazetted Government servants.	Controlling Officers.	The advance to temporary Government servants should be sanctioned subject to production of security bond from a permanent Government servant.

APPENDIX VIII—contd.

Sr. No.	Authority	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5
	S. No. of F. P. VII or G. R. if any	Rule of F. P. I. if any		6
		<p>(4) To sanction advances of pay and TA on transfer to themselves and Government servants subordinate to them.</p> <p>(5) To sanction Advances of T.A. and pay to their subordinates on transfer.</p>	<p>Heads of Departments. (Chief Conservator and Conservators).</p> <p>Heads of offices</p>	<p>In case of advances to temporary Govt. servants, surety of a permanent Government servant should be obtained. The sanctioning authority may grant the advance to them without such surety provided it is restricted only to the cost of conveyance charges of the Government servant and his family and baggage and there is reasonable prospect of his continuing in service till the complete repayment of the advance.</p>
21	G.R.A. & F. D. No. 7975, dated 30th January 1953.	Powers of an Assistant Collector for the purpose of advancing Tagavi loans to in forest settlers in the reserved forests within their jurisdiction.	<p>All Divisional Forest Officers (except the Divisional Forest Officer, Dangs) in the Northern and Western Circles, viz.,</p> <p>D.F.O., Banaskantha D.F.O., Baria D.F.O., Bulsar D.F.O., Chhotaudepur D.F.O., Godhra D.F.O., Rajpipla D.F.O., Sabarkantha D.F.O., Vyara</p>	<p>Requisite amount should be placed by the Collectors of the Districts concerned at the disposal of the Divisional Forest Officers for advancing loans.</p>
22	37 160 Govt. Resolution F.D. No. DFP-1058-I-F-4, dated 27th January 1959, S. No. 25 of G.R.F.D. No. FNR-1065/9975-64/Z, dated 20th April 1965, G. L. A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969 and G.R.F.D. No. SSP. 1071/4792-Z, dated 18th November 1971.	<p>I. To write off irrecoverable value of stores, losses of public money etc.</p>	<p>Heads of Departments, (Chief Conservator and Conservators).</p>	<p>Subject to the condition that the irrecoverable value of stores does not exceed Rs. 2,500 in each case and of losses of public money Rs. 1,000 in each case and subject to the following conditions:—</p> <p>(i) that the exercise of the power does not disclose a defect of system the amendment of which requires the orders of Government.</p>

II to write off stores, tools and plant, Live-stock, Timber and other stock

			Chief Conservator Conservators and Dy. Conservators.	Upto Rs. 5,000. Upto Rs. 1,000 in each case.
				<i>Note.</i> —Power to write off stock of a value upto a limit of Rs. 250 may be delegated by the C. Fs. to D.F.Os. of not less than 10 years service in gazetted rank and by C.C.F. to the same officer of not less than 7 years similar service. The power upto a limit of Rs. 50 may be delegated by the C.C.F. to other D.F.Os.
23	38	101 of F.P.IX	To write off unserviceable articles of dead-stock.	Any authority competent to sanction purchase of dead stock articles for an office. Up to the limit of sanction for purchase.
24	42 and G.R.F.D. No. DFP-1058 I-F-4 dated 27th January 1959 and G.L.A.F and C. D. No. PWR-1369 / 68871-P, dated 23rd July 1969.		To sanction expenditure and transfer of allotments for petty construction and repairs.	Chief Conservator. Heads of Departments (Conservators). Upto Rs. 5,000.
25	43 and G.R. F.D. No. DFP-1058-I-F-4, dated 27th January 1959.		To divert the provision for contingencies in sanctioned estimates to new works or repairs not provided for in the estimates.	Chief Conservator Upto a limit of Rs, 5,000 for each item.
26	43-A S. No.14 of G.R.F.D. No. FNR-1065-9975-64/Z, dated 20th April 1965, G. L. A. and C. D. No. PWR-1369/68871-P, dated 23rd July 1969 and G. R. F. D. No. FNR. 1071/2366-Z of 6th September 1971.	68 of F. No. IX	To sanction expenditure on hot weather fittings in their own offices and in the offices of their subordinates.	Heads of Departments (Chief Conservator and Conservators) All other District heads (Divisional Forest Officers). Upto Rs. 1,250 per annum provided the cost is met from the budget provision under the primary unit "contingencies" under the control of the respective officers. Upto Rs. 100 per annum.
27	44 and G.L.A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969.	107 of F. P. No. IX	To sanction peons' clothing on temporary establishment on the same scale as for permanent peons.	All Heads of Departments (Chief Conservator and Conservators).

APPENDIX VII—contd.

Sr. No.	Authority S. No. of F. P. VII or G. R. if any	Rule of F. P. I if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
28	45 and G.L.A. and C.D.No. PWR-1369/68871 P, dated 23rd July 1969.	140 of F.P No. IX	To purchase books and publications news papers for their own use and sanction such purchases for the use of Officers subordinate to them.	All Heads of Departments (Chief Conservator and Conservators)	Provided the cost is met from the budget provision under the primary unit 'contingencies' under the control of the respective officers.
29	46 G.L.A. and C.D. No. PWR/1369/68871-P, dated 23rd July 1969.	73 of F. P. No. IX and	To sanction section writing and copying charges at piece works rates.	All Heads of Departments (Chief Conservator and Conservators).	Provided there is necessary budget provision and each sanction accorded specifies the number of men, the number of words to be copied per rupee and the rate for tabular work.
30	52 and G.R.F.D. No. DFP-1058-I-F-4, dated 27th January 1959 and G.R. A.F. and C.D. No. PWR-1371/U.O./559-P, dated 7th July 1971.	..	To write off all kinds of irrecoverable State revenue.	Chief Conservator. Conservators Divisional Forest Officers.	Upto Rs. 2,000 Upto Rs. 1,000 Upto Rs. 200 } Intimation should be sent to the A. G. and subject to the general conditions in Guj. Fin. Rule 160.
31	53-A and G.R. F.D. No. DFP-1058-I-F-4, dated 27th January 1959 and G.L.A. and F.D. No. AFD-1353/7225-R(II), dated 8th August 1959.		(1) To sanction free grants of timber and other Forest produce from forest areas for the relief of poor people whose houses have been destroyed by fire or flood.	Chief Conservator and Conservators. Division Forest Officers. R.F.Os.	Upto Rs. 200 Upto Rs. 100 to individuals. (Subject to a maximum of Rs. 250 per village on the same occasion). In the case of destruction by fire of houses in forest areas, jungle wood material upto a value of Rs. 25 per individual should be made available by the Range Forest Officers with the utmost promptitude for the purpose of constructing temporary huts on production of a certificate from the Mamlatdar or Mahalkari.

53-E	(2) To supply forest materials free of cost to non profit making laboratories for experimental work.	Conservators.	Upto Rs. 50 in each case. The freight charges should be paid by the laboratories concerned except when the experiment is undertaken by them at the explicit request of the Forest Department. The laboratory should communicate the results of the experiments on the forest products to the Forest Department.
			<i>Note.</i> —The above limit does not apply to the Forest Research Institute, Dehra Dun. It should be supplied free of cost, material required for experimental purposes, the freight only being paid by the Institute (Article 224 G.F.M. II).
32 57 and G.L.A. and C.D. No. PWR-1369/68871-P, dated 23rd July 1969.	To permit remittance of salaries and allowances by money order at Govt. expense.	Heads of Departments (Chief Conservator and Conservators)	Provided the cost of remittance by money order is less than travelling allowance which would otherwise be incurred.
33 62 and Government Resolution F.D. No. DFP-1058-I-F-4, dated 27th January 1959 and G.R.A. F. and C.D. No. 1371/924/17, dated 8th January 1972.	Powers regarding sales (Coupes, trees other forest produce etc.).	Chief Conservator. Conservators. Divisional Forest Officers	Rs. 10,00,000. Rs. 5,00,000. Upto Rs. 30,000 subject to approval of the Conservator of Forests to upset price if it exceeds Rs. 2,000.
R. F. No. 622-D/24, dated 4th January 1964 and G.R.A.F. & C.D.No.I.F. A. 1371-P, dated 9th July 1971 and I.F.A. 1371-P, dated 12th August 1971.		Range Forest Officers incharge of Forest Ranges.	To sanction auction and sale of miscellaneous forest materials such as offence material, wind fallen material, drift and waif wood etc. Upto Rs. 150 in each case subject to general conditions prescribed under existing rules and subject to the condition that the upset price is approved by the D.F.O.
		Round Officers.	To confirm a bid when the value of the material does not exceed Rs. 5 and the bids equal or exceed the upset price fixed by the D.F.O.
34 64(22) and G.R.F.D. No. REF-1058/F-4, dated 25th October 1958, REF-1063-19-Z, dated 14th February 1963 and G.L. A. and C. D. No. PWR-1369/68871-P, dated 23rd July 1969.	To incur expenditure on refreshments served to members of conference and committees from their contingency grants.	Heads of Departments, (Chief Conservators and Conservators).	Subject to the following conditions:— (1) The number of members attending the conference should be (a) not less than 8 of whom at least two should be non-officials or representatives of other governments or (b) not less than 15.

APPENDIX VIII—contd.

Sr. No.	Authority		Nature of power	By whom exercised	Remarks/scope
	S. No. of F. P. VII or G. R. if any	Rule of F.P. I if any			
1	2	3	4	5	6
					(2) The duration of the meeting should not be less than two hours.
					(3) The expenditure should not exceed 50 paise per head and only tea/coffee cool drinks should be served.
35	66 and Article 193 of G. F. M. Vol. I and G.R.F.D. No. DFP-1058-I-F-4, dated 27th January 1959.	..	To sanction expenditure on revenue works.	Conservators. Deputy Conservators of Forests.	Authorised to sanction all usual payments on account of items of revenue expenditure provided budget allotments are in no case exceeded. Upto a limit of Rs. 1,000. In case of D.F.Os. of not less than 5 years standing specially empowered by the Conservator of Forests, the limit should be Rs. 10,000. D.F.Os. include Silviculturist-cum-Forest Utilization Officer.
36	Rule 14 of G.P.F. Rules and fifth schedule to the rules. G. R. GAD No. AIS 1071/3175-G., dated 20th December 1971.	..	(1) To sanction temporary advances from the G. P. Fund for the grant of which special reasons are not required.	Local gazetted officer in charge of the office.	In respect of Government servants in his office. In the case such gazetted officer himself, the advance should be sanctioned by the next higher administrative authority.
		..	(2) To sanction temporary advances for the grant of which special reasons are required.	All Heads of Departments (Chief Conservator and Conservators). All Heads of offices.	In respect of gazetted and non-gazetted officers under them. In respect of non-gazetted Government servants under them.
					Note.—In the case advance for illness the authorities mentioned in column 5 against item(1) may sanction the advances under intimation to the authority competent to sanction the advance for special reasons under item (2).

(3) To sanction temporary advances from the Provident Fund to I.F.S. officers.

All Heads of Departments (Chief Conservator and Conservators).

The power to sanction special advances, or in relaxation of the relevant rules rests only with Government.

Note.—The limit and conditions laid down in the G. P. F. Rules or the all India Civil Services Provident Fund Rules, as the case may be will apply.

37 69 and G.L.A. and C.D. No. PWR/1369/68871-P, dated 23rd July 1969.

Powers regarding appropriation :— To make transfer of funds between detailed heads within the same primary unit of the appropriation under a minor head.

All Heads of Departments. (Chief Conservator and Conservators).

Provided such transfers do not involve recurring expenditure and provided that funds are not appropriated to meet any item of expenditure which has not been sanctioned by an authority empowered to sanction it. Such transfers need not be reported to the Accountant General.

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Powers regarding re-appropriation of Funds.

Chief Conservator, Conservators.

- (1) To sanction reappropriation of funds for non-recurring expenditure.
- (a) From one detailed head to another or from one primary unit to another under the minor head "B-Conservancy maintenance and regeneration".
- (b) from one detailed head to another or from one primary unit to another under the major head "Capital Outlay on Forests", and
- (c) between heads subordinate to the primary unit IV-Contingencies under the minor Head "C-Establishment".

Subject to the following conditions:— Without the sanction of the Finance Department.

- (a) an authority may not meet by re-appropriation expenditure which it is not empowered to meet by appropriation.
- (b) no re-appropriation may be made to meet any expenditure which is likely to involve further outlay in a future financial year.
- (c) no re-appropriation may be made from the primary units "Pay of officers" and "pay of establishment" to any other unit but re-appropriations may be made, provided they are made in accordance with other conditions specified, between the primary units "Pay of Officers" and "Pay of Establishment" under the same sub-head or between such primary units under different sub-heads.
- (d) no re-appropriation may be made from the savings in other grants to supplement a contract grant
- (e) no re-appropriation from a grant for non-recurring expenditure is permissible in order to provide for additional recurring expenditure.

APPENDIX-VIII—contd.

Sr. No.	Authority S. No. of F. P. VII or G. R. if any	Rule of F. P. I. if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
GR. F. D. No. BGT-1059/B-I, dated, 31st August 1959.	(2) Sanction re-appropriation of funds between two sub-heads subordinate to the same minor head.	Controlling officers (Chief Conservator).	<p>Subject to the conditions mentioned below :—</p> <p>(i) The re-appropriation must be between two sub-heads subordinate to the same minor head.</p> <p>(ii) Both the sub-heads affected should be under the control of the same controlling officer.</p> <p>(iii) The re-appropriation should not be for an amount exceeding Rs. 15,000.</p> <p>(iv) It should be effected in the light of information regarding actual expenditure available not earlier than December.</p> <p>(v) It should not result in regional imbalance.</p>
G. R. F. D. No. 1087/5225-Z, of 10th August 1967.	(3) To sanction re-appropriation between two minor heads subordinate to the major head under the control of the same controlling officer.	do.	<p>Subject to the conditions and monetary limits mentioned below :—</p> <p>(1) The re-appropriation should not exceed:—</p> <p>(a) Rs. 50,000 in case of expenditure other than works ;</p> <p>(b) Rs. 100,000 in case of expenditure on works.</p> <p>(2) Funds provided for charged expenditure should not be reappropriated to meet votable expenditure and vice versa.</p> <p>(3) No re-appropriation should be made from provision for plan schemes/ works to non plan expenditure.</p>

- (4) Funds should not be re-appropriated to meet new expenditure not provided for in the budget estimate.
- (5) The funds should not be re-appropriated to meet the expenditure not sanctioned by competent authorities.
- (6) The funds should not be re-appropriated from one major head to another major head under the same grant.
- (7) As regards works the following further conditions are laid down :-
 - (a) Funds should not be re-appropriated to any work which has not been administratively approved or technically sanctioned.
 - (b) The amount appropriated to any work shall not exceed the amount approved or sanctioned for the work by a sum greater than the excess which may be authorised under the rules framed for that purpose.

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39 G. L. A. & F. D. No. EDM/2157/47406
/BF dated, 1st May 1957.

(i) To make such changes as may be absolutely essential, in the afforestation and other schemes sanctioned by Government, on the specific understanding that the nature and object of each individual scheme is not changed and the expenditure provided for is not exceeded, Chief Conservator

(ii) To undertake additional area for afforestation under the afforestation schemes provided the expenditure is met from the grants sanctioned for them.

40 G. R., R. D. No. 10947, dated 29th
November 1912.

To distribute the total amount sanctioned for the pay of the permanent subordinate forest service and for the pay of the permanent Office establishments. Conservators

APPENDIX VIII—contd.

Sr. No.	Authority		Nature of power	By whom exercised	Remarks/scope
	S. No. of F. P. VII or G. R. if any	Rule of F. P. I. if any			
1	2	3	4	5	6
41	71	.	To vary details of temporary establishment.	Chief Conservator Conservators	Subject to the following conditions:— (1) That the cost of the establishment will not be raised beyond the total amount sanctioned for the establishment by authority which sanctions its employment. (2) That where the authority sanctioning the employment of the establishment is Government, the pay of no post of the establishment shall be raised above Rs. 50 per month subject to any special orders that may be passed by Government when sanctioning the establishment. (3) That in other cases, the pay of no post shall be raised above the limits of sanction enjoyed by the authority which sanctioned the employment of the temporary establishment, and (4) that it should be subject to budget provision under the same minor head and on the condition that the pay does not exceed the minimum pay prescribed from time to time by Government for the recruitment of Government servants according to their qualifications and location of posts.
42	G. O., R. D. No. 5542, dated 31st May 1919.	..	To transfer appointments in the subordinate forest service between Circles and appointments in the clerical establishment between the offices of the Conservators and Divisional Forest officers provided there is no change in the sanctioned cadre for the state as a whole.	Chief Conservator.	

43 G. R., R. D. No. 10947, dated 29th November 1912.

.. To transfer appointments in the subordinate forest service between Divisions and appointments in the clerical establishment between Divisional and Conservator's offices within the Circle.

Conservators of Forest

44 G. R., R. D. No. 5542, dated 31st May 1919.

.. To sanction the formation and redistribution of ranges provided that no increase of establishment is involved.

Chief Conservator.

45 74(2) and G. R., F. D. No. 1058-I F-4, dated 27th January 1959 and G. L. A. and C. D. No., PWR/1369 /68871-P, dated 23rd July 1969.

.. To re-appoint dismissed Government servants on pay of Rs. 45 and under, peon or bailif.

Heads of Departments (Chief Conservator and Conservators).

46 79(5) and G. R., R. D. No. 2046, dated 15th March, 1904, 3952/24, dated 10th September 1925, 2425/33, dated 15th March, 1938, 3952-D/24 of 18th January 1944 and G. L. A and F. D. No. 5223-J, dated 9th April 1951.

(1) To sanction temporary establishment (vide Appendix III, G. F. M., vol. I,) required from time to time for a period not exceeding six months.

(1) Chief Conservator
(2) Conservators. (excluding posts of Rangers.)

Within the limit of annual budget allotment on this account for such establishment for each charge and within the maximum rates of pay sanctioned by Government and provided that no appointment shall be created which Government itself would not be competent to create. The scope of the power should be restricted to posts which are required to be created purely for temporary or seasonal purposes. If it is considered necessary to continue such posts for more than 6 months at a time, sanction of Government should be obtained for their further continuance.

G. C. F. D. No. FST-4153/S-4, dated 1st July, 1958.

.. (2) To sanction the continuance of temporary posts which are being continued from year to year by Government, for one month at a time and upto a maximum of 3 months beyond the date upto which their continuance was last sanctioned by Government.

Heads of Department.
(Chief Conservator)

Only in those cases in which they have already submitted in good time, a report to Government for the continuance of the posts but Government orders have not yet been received.

S. No. 1 in G. R., F. D. No. FNR-1065/9975-64/Z, dated 20th April 1965 and G.L.A. and C. D. No. PWR-1369/68871-P, dated 23rd July 1969.

(3) To sanction temporary ministerial staff.

All Heads of Department
(Chief Conservator and Conservators).

Temporary non-gazetted posts, the cost of which in any one year should not exceed 2½ per cent of the cost in that year of sanctioned posts of the same category subject to funds being available in sanctioned grants.

APPENDIX VIII—contd.

Sr. No.	Authority	Rule of F. P. I if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
47	81	..	To sanction payment of remuneration to village officers on gross forest revenue collected and paid into the treasury direct.	Conservators.	
48	S. No. 4 of G.R., F.D. No. FNR-1065/9975-64-Z, of 20th April 1965, G.L.A. and C. D. No. PWR-1369/68871-P, dated 23rd July 1969 and G.R. F.D. No. FNR 1071/2366-Z of 6th September 1971.	..	To sanction recurring expenditure on part-time sweepers, peons, etc. in subordinate offices.	All Heads of Departments (Chief Conservator and Conservators).	Upto Rs. 50 per month in offices with strength of less than 30 excluding Class IV staff and upto Rs. 100 per month in offices with larger strength.
49	G.R., F.D. No. FNR-1071/2366-Z, dated 6th September 1971.	..	To sanction payment to Class IV servants for supply of water etc.	Heads of offices.	Upto Rs. 5 per month to Class IV servants who are asked to supply water or act as Dwavan.
50	S. No. 10 of G.R., F.D. No. FNR-1065/9975/64-Z of 20th April 1965 and G. L. A and C. D. No. PWR/1369/68871 P, dated 23rd July 1969.	..	To sanction supply of cash boxes.	Heads of Department (Chief Conservator and Conservators).	
51	S. No. 9 of G.R. F.D. No. FNR-1065/9975-64-Z of 20th April 1965 and G.L.A. and C. D. No. PWR/1369/68871-P, dated 23rd July 1969.	..	To sanction supply of type-writers.	Heads of Departments (Chief Conservator and Conservators).	Subject to the outturn per day being at the standard prescribed by Government from time to time.
52	do.	..	To sanction transfer of type-writers, duplicators, cash boxes etc.	do.	Subject to observance of scale of supply laid down by Government.
53	Rule 62 of F.P.IX and S. No. 12 of G.R., F.D. No. FNR/1065/9975-64/Z, dated 20th April 1965.	..	To sanction shifting charges for telephones.	All Heads of offices (Chief Conservator Conservators, and Deputy Conservators).	Upto the amount prescribed by the Post and Telegraph Department for the purpose from time to time and subject to the expenditure within the contingent allotment for the office.
54	S. No. 13 of G.R., F.D. No. FNR/1065/9975/64-Z, dated 20th April 1965 and G.R.I.M. and P.D. No. PST/1071/3691-P of 30th October 1971 and G.L. A and CD No. PWR/1369/68871-P, dated 23rd July 1969.	..	To sanction expenditure on repairs to clocks and Time pieces.	All Heads of offices (Chief Conservator, Conservators and Divisional Forest officers).	Upto Rs 10 per annum per time piece Upto Rs 30 per annum per clock.

55	S. No. 17 of do, and do	..	To sanction expenditure on repairs to vehicles and replacements of parts.	All Heads of Departments (Chief Conservator and Conservators). Districts Heads Holding Class I Posts. Other officers provided with vehicles.	Full powers subject to a limit of 25 per cent of purchase value per annum. Upto Rs. 2,000 per annum per vehicle. Upto Rs. 400 per annum on servicing maintenance.
56	S. No. 18 of G.R., F.D. No. FNR/1065/9975/84-Z, dated 20th April 1965 and G.R.I.M. and P.D. No. PST/1071/3691-P of 30th October 1971 and G.L.A. and C.D.No. P. W. R. /1369/68871-P. dated 23rd July 1969 and G. R., G. A. D. No. SSP/1071/4792/Z, dated 18th November 1971.	..	To sanction expenditure on repairs of plant, machinery and other equipment.	Heads of Departments (Chief Conservator and Conservators). Class I Heads of offices. Class II Heads of offices.	Full powers subject to limit of 30 per cent of the purchase value of the item in one year. Upto Rs. 1,000 and subject to 30 per cent of purchase value of the item in a year. Upto Rs. 350 and subject to 30 per cent of the purchase value of the item in a year.
57	S. No. 2 of G.C.F.D. No. MFP-1057/5671-F.I, dated 2nd January 1958, corrigendum No. MFP-1059/4892-F-4, of 5th March 1959, MFP-1059/120750-F-4, dated 29th July 1959, and G.R.I. M. and P.D. No. PPM-1070/376(71)P, of 28th May 1971.	..	To sanction repairs to Typewriters and cycles in respect of their offices.	All Heads of Departments (Chief Conservator and Conservators) and Heads of Offices.	Upto a limit of Rs. 75 per machine per year in the case of typewriters and Rs. 40 in case of Bicycles inclusive of the cost of spare parts in either cases.
58	S. No. 3 of GRFD. No. 1057/5671-F.I, dated 2nd January 1958 and corrigendum No. FD/Gen/6307/WO/C, dated 20th December 1961 and G.R.I.M. and PD No. PPM. 1070/376(71)P of 28th May 1971.	..	To sanction repairs to duplicators in respect of their offices.	All Heads of Departments (Chief Conservator and Conservators).	Upto Rs. 100 per annum per rotary duplicator and Rs. 15 per annum per flat duplicator.
59	S. No. 5 of GR. FD. No. 1057/5671-FI, dated 2nd January 1958, GLA and CD No. PWR-1369/68871-P of 23rd July 1969 and GRIM and PD. No. PST/1071/3691-P of 30th October 1971.	..	To take on hire typewriters on a monthly rate ranging upto Rs. 50 for a standard size machine and Rs. 30 for a portable Machine.	do.	Subject to the condition that the typewriters are hired against the sanctioned number for the office and for a period not exceeding four months.
60	S. No. 8 of GRFD. No. 1057/5671-F-I of 2nd January 1958.	..	To hire furniture for offices.	All disbursing officers.	The expenditure should be accommodated within the contingent grants and subject to scrutiny of the countersigning officer.

APPENDIX VIII—contd.

Sr. No.	Authority S. No. of F. P. VII or G. R. if any	Rule of F. P. I. if any	Nature of power	By whom exercised	Remarks/scope
1	2	3	4	5	6
61	S. No. 18 of G.R.F.D. No. SSP/1071/4791-Z of 18th November 1971 and G.L.A. and C.D. No. PWR/1369/68871-P of 23rd July 1969.	..	To sanction miscellaneous contingent expenditure.	All Heads of Departments (Chief Conservator and Conservators). District Heads.	Upto Rs. 5,000 in a year and in each case expenditure should be limited to Rs. 1,000. Upto Rs. 200 in a year and in each case expenditure should be limited to Rs. 50.
62	S. No. 53 of G. R. R. & A. D. No. PWR-1164/17252-E, dated 30th March, 1964.	..	To accept tenders in respect of articles other than those covered by Stores Purchase rules, in the Forest Department.	Chief Conservator.	Subject to the condition that when the tender to be accepted is not the lowest the matter should be referred to the Committee appointed for the purpose under G. R. No. SPO-1064/329-GI, dated 15th June 1964.
63	G.R.F.D. No. SSP-1071/4792-Z of 18th November 1971 and G.L.A and C. D. No. PWR/1369/68871-P of 23rd July, 1969.	..	To transfer or sell surplus stores and unserviceable articles.	All Heads of Departments (Chief Conservator and Conservators).	Full powers subject to the condition that :— (i) Transfer should be at book value. (ii) Sale should be made by auction with an upset price of book value plus 10 per cent.
64	S. No. 21 of G.R.F.D. No. SSP/1071/4792-Z, of 18th November 1971 and G.L. A and C.D. No. P. W. R. 1369/68871-P of 23rd July 1969.	--	To sanction loans under schemes approved by Government.	All Heads of Departments.	Upto Rs. 2,00,000.
65	S. No. 22 of do. and do. do	--	To sanction subsidies and grants in-aid under scheme approved by Government other than those in respect of educational institutions.	do.	Full powers subject to a limit of Rs. 50,000 in any case and subject to the condition that the subsidy should not exceed the actual deficit.
66	S. No. 25 of -do-	..	To sanction refunds of fees and taxes admissible in accordance with the laws/rules and /or orders.	All Gazetted Officers empowered to assess and collect the fees and taxes.	
67	S. No. 26 of do. and G.L. A. and CD. No. PWR, 1369/68871-P of 23rd July 1969.	..	To sanction expenditure on exhibitions including transport charges, T. A. of temporary staff, contingencies etc.,	All Heads of Departments. (Chief Conservator and Conservators).	Upto Rs. 5,000 in a year.

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|----|--|----|---|--|--|
| 68 | S. No. 4 of G.R.F.D. No. 1057/5671-F-I, dated 2nd January, 1958 and G. L. A. and C. D. No. PWR. 1369/68871-P of 23rd July, 1969. | .. | To sanction expenditure on demurrage | All Heads of Departments | Upto the limit equal to the value of the article or Rs. 500 whichever is less in a single case, provided that there is no negligence connected with the case and the delivery is taken immediately. |
| 69 | S. No. 9 of G. R. F. D. No. 1057/5671-F-I, dated 2nd January 1958 and G. L. A. and C. D. No. 1369/68871-P, dated 23rd July 1969. | .. | To sanction the supply of postal and parcel scales with weights of the specifications prescribed by Government through the C. S P. O. | All Heads of Departments (Chief Conservator and Conservators). | |
| 70 | G. R. P. and S. D., No. DCN-1057-B, dated 19th August 1958 and G. L., A and C. D. No. PWR. 1369/68871-P of 23rd July 1969. | .. | To accept donation in kind | All Heads of Departments (Chief Conservator and Conservators). | Donation valued upto Rs. 5,000 provided that such a donation does not involve Government in a recurring expenditure exceeding Rs. 250 per annum or a non-recurring expenditure exceeding Rs. 150 and provided that the same can be met from the grants of the institutions and provided further that no conditions are attached except that a label or tablet commemorating the donor is attached to the donated article. |
| 71 | G. R., F.D. No. DFP/1060/22460-F, dated 26th September 1961 and G.L. A and C. D. No. 1369/68871-P of 23rd July 1969. | .. | To incur expenditure on account of commission charges required to be paid to the Bank on extra State Government drafts as per Reserve Bank of India Remittance facilities scheme. | All Heads of Departments (Chief Conservator and Conservators). | |
| 72 | G. C. F. D. No. DFP-1064/524-Z, dated 12th February 1964 and G.L. A. and C. D. No. 1369/68871-P of 23rd July 1969. | .. | Where the loss to Government or the financial implications involved can be assessed, to regularise minor irregularities arising out of breaches of rules and regulations which come to notice during Audit. | Heads of Departments.
-do- | <p>Provided that —</p> <p>(1) in respect of items included in the accompaniment to G. R. F. D. No. D. F. P-1058/I. F. 4, dated 27th January 1959, D.F.P-1058 (ii) - F-4, dated 10th February 1959 and B.G.T. 1059-B-I, dated 31st August 1959, the regularisation does not involve the exercise of powers in excess of those delegated under the above orders;</p> <p>(2) the irregularity does not disclose defect in the rule or regulation, amendment of which requires the orders of a higher authority;</p> |

APPENDIX VIII—*contd.*

Sr. No.	Authority		Nature of power	By whom exercised	Remarks/scope
	S. No. of F. P. VII or G. R. if any	Rule of F. P. I if any			
1	2	3	4	5	6
					<p>(3) there has not been any serious negligence on the part of some individual Government Officer or Officers which may possibly call for disciplinary action requiring the orders of a higher authority;</p> <p>(4) the monetary value of the loss or the financial implication involved does not exceed Rs. 500 in each case; and</p> <p>(5) the Chief Conservator of Forests or the Conservators of Forests, as the case may be is not himself, responsible for the irregularity.</p>
73	G. R. A. & C. D. No. FDM-2965/32593-P, dated 26th October 1967.	...	To declare gazetted and non-gazetted executive staff, viz., Forest Settlement Officers, Special duty Range Forest Officers, Surveyors and Overseers as disbursers.	Chief Conservator	
74	Article 192 of G. F. M. Vol-I	..	<p>To authorise any subordinate official to collect minor forest revenue, and to make rules for their respective circles to regulate :—</p> <p>(1) the amount of revenue in one item which subordinates of a particular class or grade may receive ;</p> <p>(2) the maximum amount of revenue any subordinate may accumulate before paying it into a treasury or remitting it to the Range Forest Officers, and</p> <p>(3) the period within which and means by which revenue must be remitted to a R. F. O. or into treasury.</p>	Conservators	

75 Article 438 of G.F.M. Vol. I	To despatch cash accounts over his signature to the A. G. when the Deputy Conservator of Forests is on tour and is not able to sign and submit the accounts so as to reach the A.G. by the prescribed date if delay can be saved thereby.	Head clerk to Deputy Conservator of Forests.	The vouchers to accompany the accounts should invariably be signed by the Deputy Conservator of Forests himself and despatched with the accounts or as soon after their submission as possible.
76 Article 562 of G.F.M. Vol. I.	To supply free of charge copies of the Forest Administration Report of the State to such Heads of Forest Departments in other States as are prepared to reciprocate.	Chief Conservator	
77 Article 566 G.F.M. Vol. I.	(1) To sanction the printing at Government Presses, of notices, lists, forms (i. e. special and not standard forms) etc., required in connection with departmental work subject to the concurrence of the Director, Government Printing and Stationery. (2) To deal finally with the scheduled forest forms i. e. to order their modification, revision or cancellation.	Chief Conservator -do-	
78 Article 567, G.F.M. Vol. I.	To sanction the printing of notices of sale of forest produce etc., at Government Presses, or at local private presses in urgent cases.	Conservators	
79 Article 583, G.F.M. Vol. I.	To get the papers intended for discussion at the annual forest conference, printed at Government Press.	Chief Conservator	
80 G. R. A. and G. D. No. P.W.R-1366/29371-P, dated 5th January 1968.	To discharge the functions of the Treasury Officer prescribed under rule 84 of F. P. II and to exercise the following additional powers.	Assistant to the Chief Conservator of Forests, Gujarat (Administration and Wild Life)	
161 (2) of F. P. II.	(1) Requisition of a cheque book from the treasury.		
165 (2) F. P. II. 569, F.P. II.	(2) Safe custody of the cheque book. (3) Issue of cheques on all Treasuries and Sub-Treasuries and on all branches of the State Bank of India within Gujarat State.		

APPENDIX VIII—contd.

Sr. No.	Authority		Nature of power	By whom exercised	Remarks/scope
	S. No. of F. P. VII or G. R. if any	Rule of F. P. I. if any			
1	2	3	4	5	6
	98, F. P. II and Ch. VI. of Account Code, Vol. III.	..	(4) The daily and monthly checking and initialling of the entries in the Cash Book and signing the Cash Book.		
	55 of F. P. I. (1959)	..	(5) Surprise check of the cash balance in the office safe.		
	12, F. P. II	..	(6) Preparing the pay-bills and T. A. Bills.		
	154, 181 to 194, F. P. II.	..	(7) Auditing and passing the pay bills and T. A. Bills.		
	221 to 217, F. P. II.	..	(8) Making payments and cancelling vouchers.		
	Ch Artivceoo 4unt Code, Vol. III. Article 431 to 441. G.F.M. Vol. I.	..	(9) Monthly submission of the cash account to the Accountant General.		
	109 to 111 F. P. X.	..	(10) Reconciliation of Accounts.		
81	GR., R.D. Nos. 5867/39 dated 7th October 1941 and 2085 20th March 1942.	..	(1) To initial daily entries in the register of contingent charges.	Superintendents in the Office of the Chief Conservator of Forests and Conservator of Forests.	Vouchers should be signed by the Chief Conservator of Forests/Conservator of Forests.
		..	(2) To sign account returns of a routine nature viz (i) Form G.F.M. 43 if the items in it are sanctioned by a competent authority, (ii) Absentee statements, (iii) Return of changes, (iv) Form (Press No.) Try. 390, i.e. "Consolidated receipt-cum-schedule of forest cash remittances," etc.		
		..	(3) To sign monthly accounts which the Chief Conservator of Forests (Conservator of Forests is unavoipable prevented from doing so, subject to the condition in Article 295 of the Account Code, Vol. III (See Art. 438 of G.F.M. Vol. I).		

- (4) To sign orders regarding distribution of budget grants either by reappropriation or from funds sanctioned by the Chief Conservator of Forests/Government.
- (5) To sign periodical returns such as summaries of revenue and expenditure appropriation reports, appendices to annual administration reports etc.
- (6) To sign orders regarding procedure and accounts which are based on rules or standing orders or on the general policy indicated by the Chief Conservator of Forests / Conservator of Forests.
- (7) To examine the divisional Timber accounts with a view to exercising proper control over the sale of forest produce, the revenue and the whole outlay on conservancy and works.
- (8) To examine charges on account of travelling allowances and contingencies.
- (9) To control the adjustments of advances and outstandings on account of revenue.
- (10) To sign fair copies of drafts approved by the Chief Conservator of Forests, / Conservator of Forests in cases where the Chief Conservator of Forests / Conservator of Forests' personal signature is not required under any law or statute.
- (11) To inspect Conservators' Offices / Divisional Forest Offices including the offices of Deputy Conservators of Forests, Silviculture and Forest Utilization, Publicity and Liaison, Sanctuary, Superintendent and also selected Range Offices.
- (12) To destroy useless record in General Direction Office / Direction Office.
- (13) To grant casual leave to the clerical and Class IV staff of the office.
- (14) To register forms of foreign passes and designation of officials issuing such foreign passes, in the office of the Conservator of Forests.
- (15) To scrutinise and sign the account of service stamps every month.

The office copies of the Orders so issued should be submitted to the Chief Conservator of Forests / Conservator of Forests for perusal.

The Office copies should be submitted to the Chief Conservator of Forests / Conservator of Forests for perusal.

For Conservator's offices only

do.

The inspection notes will be submitted to and issued under the signature of the Chief Conservator of Forests / Conservator of Forests.

For Conservators' Offices only.

APPENDIX VIII—contd.
B.—Powers relating to service matters

Sr. No.	Chapter and S, No. of Appendix I B. C. S. R. Vol. II	No. of B. C. S. Rule	Nature of power	Authority to whom the power is delegated	Scope / Remarks
1	Other authority if any	3	4	5	6
1	G. R. R. D. No. 6082/33, dated 19th May 1941 Rule 10 of the Gujarat Civil Services Classification and Recruitment (General) Rules, 1967.		(1) To appoint, promote and transfer Superintendents. (2) To make appointment to posts in Class III and Class IV services.	Chief Conservator of Forests Heads of Departments (Chief Conservator and conservators)	Subject to the provisions of the Recruitment Rules and other rules if any, relating to recruitment to services and posts and the general control of State Government.
	G. R. R. D. No. 5542, dated 31st May 1919.		(3) To select candidates for Rangers' Course	Chief Conservator of Forests	
	Rule 3 of G. N. A. and C. D. No. GKH/442/RCT/1386/53973-P, dated 6th May 1971.		(4) To make appointment to posts of forest guards and class-IV posts.	Deputy Conservators of Forests, and Sanctuary Superintendent.	
2	S. No. 2 in G. R. G. A. D. No. DLG-1064/3778-G, dated 4th April 1965.	B.C.S.R. 9(37)	(1) To make officiating appointment in temporary or substantive vacancies in Class-II posts under their control for a period not exceeding 12 months in respect of posts under their control.	All Heads of Departments (Chief Conservator).	(1) Appointments should be reported to Government immediately. (2) Recruitment rules should have been approved and should be adhered to. (3) Direct Recruitment should be by advertisements. (4) Appointments should be made on the minimum of the scale of pay for direct recruitments. (5) In case of promotion appointments should be made from the approved select list. (1) Appointments should be made from approved list of candidates if any. If there is no such list, appointments may be made directly. (2) All such appointments should be reported immediately to appointing authority.
	GC. FD. No. PAY-2471/2102/CH, dated 20th December 1971.	BCSR, 9(37)	(2) To make temporary officiating appointments in vacancies in Class III posts for a period not exceeding 2 months.	All Gazetted officers.	

2. S.No.3 of GR. GAD.No.DLG.-1064-3778-G-, dated 4th January 1965.

S. No. 3 of G. R. G. A. D. No. DLG-1064/3778-G, dated 4th January 1965.

G. R. R.D. Nos. 5542, dated 31st May 1919 and 4013-D/28, dated 29th June 1943.

Article 21 of B. F. M. Vol. I. (First Edition).

3 G. R. R. D. No. 7324, dated 25th July 1907; 14521 dated 10th December 1919 and 1686, dated 22nd June 1921.

4 S. No. 6 of G. R. G. A. D. No. DLG-1064/3778-G, dated 4th January 1965. B. C. S. R. 9(37)

(1) To make postings and transfers of persons holding class II posts. All Heads of Departments (Chief Conservator).

(2) To make postings and transfers in respect of persons holding posts in subordinate offices. All officers subordinate to Heads of Departments who have a jurisdiction over a District or larger area.

(3) To post officers of G. F. S. Class II and Rangers to any Circle. Chief Conservator of Forests.

(4) To transfer officers of G. F. S. Class II and members of subordinate forest service from one Circle to another and Head clerks and Clerks from one Circle to another or to Chief Conservator of Forests' office and *vice versa*. Chief Conservator of Forests.

(5) To transfer officers of G. F. S. Class II and subordinates of the permanent executive and ministerial establishments within the Circle. Conservators of Forests.

(6) To transfer Rangers within the limits of the Division. Divisional Forest Officers of I. F. S. and Class I of G.F.S. of not less than 10 years' service in Gazetted rank (when authorised by the Conservator of Forests, by special order) and of 7 to 10 years' service in gazetted rank (when authorised by the Chief Conservator of Forests, by special order).

To make officiating appointments in place of Government servants deputed for training. Authority which has power to make appointment in leave vacancies.

General orders of Government regarding norms of periods for which a Government servant should generally remain in the same post should be observed.

General orders of Government regarding norms of periods for which a Government servant should generally remain in the same post should be observed.

Only in respect of persons other than those holding posts one level immediately below them.

Same conditions as are applicable in case of appointments made during leave vacancies.

APPENDIX VIII—contd.

Sr. No.	Chapter, and S No of Appendix I B. C. S. R. Vol. II	No. of B. C. S. Rule	Nature of power	Authority to whom the power is delegated	Scope / Remarks
1	2	3	4	5	6
5	S. No. 1 Chapter III	BCSR 12 (Rule 1 in App. VII)	(1) To dispense with a certificate or accept a certificate signed by any female medical practitioner in the case of a female candidate for Government Service.	Heads of Departments (Chief Conservator of Forests and Conservators of Forests).	
	S. No. 4 of G. R. R. and A. D. No. 1164/17252-E, dated 30th March 1964.		(2) To send female candidates working in Government offices for medical examination at Government cost.	Appointing authorities.	The candidates should be sent to the nearest Government dispensary where woman medical officer is available.
6	S. No. 3, Chapter III.	BCSR 19,	To suspend a lien.	All Heads of Departments (Chief Conservator and Conservators).	Full power in respect of Government servants whom they can appoint.
7	S. No. 4, Chapter III.	BCSR 21,	To transfer a lien from one post to another.	Authorities competent to fill the posts substantively when they fall vacant.	Full powers in respect of Government servant whom they can appoint.
8	G. R. F. D. No. 2536, dated 13th July 1982.		To sanction changes in the names of non-gazetted officers.	Chief Conservator of Forests Conservator of Forests.	Intimation should be sent to the A. G. whenever this power is exercised.
9	S. No. 5 Chapter III.	BCSR 29	To permit charge being made over elsewhere than at headquarters.	Heads of Department (Chief Conservator and Conservator).	In respect of Government servants subordinate to them whose transfer has been ordered by an authority not higher than that of Government.
10	S. No. 26 of G. R. R. and A. D. No. PWR-1164/17252-E, dated 30th March, 1964 and G. C. R. D. No. (GHN-448) RLX-1060/2468-CH, dated 21st October 1967.	BCSR. 32	To relax upper age limit for entry into Government service	All appointing authorities.	Subject to the following conditions :— (i) Maximum relaxation should be three years for superior service and 5 years for inferior service. (ii) Backward class candidates should be given preference in giving the relaxation. (iii) Within the age candidates are not available.

11 S. No. 2 in Chapter IV	BCSR. 46	To sanction increment next above the efficiency bar.	<p>(1) All Heads of Departments (Chief Conservator of Forests and Conservator of Forests).</p> <p>(2) Authority next below appointing authority and where there is no authority next below the appointing authority to whom the Government servant can be held to be subordinate, the appointing authority.</p>	<p>(1) Full power in respect of Class II Officers and in respect of non-gazetted Government servants.</p> <p>(2) Full power in respect of non-gazetted Government servants.</p>
12 S.No. 8 of G. R. R. and A. D. No.1164 17252-E, dated 30th March 1964.	BCSR. 50	To issue certificate in respect of service to be counted for increment in the time scale.	Authority competent to make postings and transfers in the cadre posts concerned under the Forest Department.	<p><i>Note.</i>—In cases of Government servants proceeding on leave where no officiating appointment is made in the leave vacancies and the Government servant concerned returns to the same post after the expiry of leave, the certificate may be issued by the authority sanctioning the leave. (G. C. F. D. No. INS-1062/21744-J, dated 29th September 1962).</p>
13 S. No. 9 in G. R. R. and A. D. No. 1164/ 17252-E dated 30th March 1964.	BCSR-51	To sanction advance increments in case of first appointments on Class II technical posts.	Chief Conservator of Forests	Upto a maximum of one advance increment in each case and subject to the usual conditions laid down by Government in this behalf.
14 S.No. 10 of G. R. R. & A. D. No. 1164 / 17252-E, dated 30th March, 1964.	BCSR-51	To sanction one advance increment to Class III staff for outstanding work.	Chief Conservator Forests	<p>(i) The number of such cases should not exceed one in 20 in the case of small cadres, and 2 per cent in the case of larger cadres. A cadre the strength of which is upto 50 should be treated as a small cadre.</p> <p>(ii) The increment should be absorbed in future increments</p> <p>(iii) Orders granting such increments shall be reported to Government.</p>
15 S. No. 3, Chapter IV	BCSR-66	To fix the pay of a Government servant officiating in a post at a rate less than that admissible under Civil Services Rule-57.	Any authority which has the power to make an officiating appointment to the post Bombay concerned.	Officers making officiating appointment should, in any case, where the post involves an increase of more than 20 per cent over the permanent pay of the Government servant appointed to officiate, consider carefully whether the additional responsibility justifies the grant of the full presumptive pay of the post. If not the officiating pay should be fixed at such lower figure as the additional responsibility demands.

APPENDIX VIII—contd.

Sr. No.	Chapter, and S. No. of Appendix I B. C. S. R. Vol. II	No. of B. C. S. Rule	Nature of power	Authority to whom the power is delegated	Scope/Remarks
1	2	3	4	5	6
16	S. No. 5, Chapter IV ..	BCSR-71	To fix the pay of the temporary post which will be filled by a Government servant.	Authority competent to create the temporary post.	Full powers, provided the pay is fixed, at an amount not in excess of the pay of the Government servant who is to be appointed to it.
17	S. No. 6, Chapter IV ..	BCSR-74	To allow a Government servant to proceed on duty outside the limits of his charge and to draw pay and allowances for such duty.	(1) Heads of Departments, (Chief Conservator and Conservators). (2) Controlling Officers.	In respect of Government servants, subordinates to them proceeding to any part of India, whether within or beyond the limits of the State of Gujarat or to any foreign settlement in India. In respect of Government servants, subordinate to them proceeding to any part of the territories under the Gujarat Government or to a foreign settlement adjoining the sphere of duty of the Controlling Officer.
18	S. No. 1, Chapter V ..	BCSR 95	To grant a longer period of joining time than is admissible under the rules within the prescribed maximum of 30 days.	Heads of Departments (Chief Conservator and Conservators).	
19	S. No. 1, Chapter VI ..	BCSR-107	(1) To transfer to foreign service within the State.	Heads of Departments, (Chief Conservator and Conservators).	In the case of Government servants whom they can appoint without reference to higher authorities, provided that the sanction of Government is obtained for granting any concession not specified in Bombay Civil Service Rule-113 <i>Note</i> —See also instructions below Bombay Civil Service Rule-107.
	S. No. 2, Chapter VI ..	BCSR-108	(2) To receive notice of reversion from foreign service or to recall the Government servant from foreign service.	Heads of Departments (Chief Conservator and Conservators).	In the case of Government servants transferred by them to foreign service under the power delegated to them under Bombay Civil Services Rule-107.

20	S. No. 1, Chapter IX ..	.. BCSR-165-A	To remove Government servants from service or to require them to retire on grounds of misconduct, insolvency or inefficiency.	Authorities competent to appoint the Government servants	Full power in respect of class III and Class IV servants only subject to the condition that before any such order is issued the procedure prescribed in G. C. S. D. and A Rules (1971) is followed.
21	S. No. 1, Chapter X ..	.. BCSR-171	To make corrections in dates of birth originally entered in Service Books.	Heads of Departments Chief Conservator and Conservators)	Full power in regard to Government servants whom they or their subordinates can appoint.
22	S. No. 1, Chapter XI ..	.. BCSR-213	To sanction pension which is certified by the A. G. to be clearly and strictly admissible under rules to—		
			(1) Gazetted Government Servants	Chief Conservator of Forests	In respect of Superintendents in the office of the Chief Conservator of Forests and Conservators of Forests.
			(b) Non-gazetted Government Servants	Authority competent to fill the appointment vacated by the retiring Government Servant.	
23	G. R. F. D. No. COP-1164/2388-J, dated 18th July 1964.	BCSR. 815	To sanction commutation of pension.	Authority competent to grant pensions	<p>The commutation should be sanctioned for the following purposes only :—</p> <ul style="list-style-type: none"> (i) Education of children (ii) Marriage of children (iii) Building of house (iv) Purchase of house (including agricultural lands). (v) Improvement of agricultural lands. (vi) Repairs to house. (vii) Payment of debts. <p>Commutation for other purposes should not be sanctioned except with the prior approval of Government in the Finance Department.</p> <p>The procedure laid down in the G. R. quoted in col. 2 should be followed.</p>

APPENDIX VIII—contd.

Sr. No.	Chapter, and S. No. of Appendix I B. C. S. R. Vol II	No. of B. C. S. Rule	Nature of power	Authority to whom the power is delegated	Scope / Remarks
1	2	3	4	5	6
24	S. No. 1, Chapter XII	.. BCSR 351	(1) To sanction the undertaking of a work for which fees are given.	Heads of Department (Chief Conservator and Conservators).	In case of Government servants under their control and in cases where the amount of fees is not likely to exceed Rs. 500.
	S. No. 15 of G. R. R. and A.D. No PWR-1164 / 17252-E, dated 30th March 1964.	.. BCSR 351	(2) To sanction : (i) Payment of remuneration and incidental charges to paper setters and examiners, etc. (ii) appointments of additional supervisors and examiners. (iii) refunds of fees paid by candidates, and (iv) To order deduction from remuneration payable to paper setters, examiners, etc., in respect of examinations for the Government servants approved by Government.	Chief Conservator of Forests	In respect of examinations conducted by him and subject to the rules approved by the Government.
25	S. No. 2, Chapter XII	.. BCSR 353	To sanction honoraria or fees	Heads of Department, (Chief Conservator and Conservators,)	Honoraria upto Rs. 250 and fees upto Rs. 500. The limit of Rs. 250 shall not operate in cases where specific rates of honoraria have already been prescribed by Government and it will be within the competence of the Heads of Departments to sanction the grant or acceptance of honoraria in excess of Rs. 250 in such cases.
26	S. No. 4, Chapter XII	.. BCSR 386	To decide the amount of permanent travelling allowance to be drawn by a Government servant holding more than one post to which permanent travelling allowance is attached, but not exceeding the permanent travelling allowance of all the post held.	All Heads of Departments (Chief Conservator and Conservators).	In respect of posts which can be filled up by them or by officers subordinate to them.

27 S.No. 4-A Chapter XII and G.N.F.D. No. GN-302-RBS-1064-192-J,CH, dated 8th June 1968.	BCSR 389	(1) To sanction a bicycle allowance not exceeding Rs.5 per mensem to Government servants subordinate to them.	All Heads of Departments (Chief Conservator and Conservators).	The allowance may be sanctioned,] after taking into consideration the provision of the note below BCSR 387 only if — (i) the duties involve considerable] touring, and (ii) a bicycle is required and actually maintained and used for performance of official touring duties.
S. No. 16 of G. R. R. and A. D. No. P. W. R. 1164/17252-E, dated 30th March 1964.	BCSR]389	(2) To sanction cycle allowance not exceeding Rs. 5 per month.	Chief conservator of Forests.	In respect of offices under his control subject to the conditions that — (i) The allowance shall be given only in district headquarters towns and other towns specified by Government. (ii) It shall not be given to more than one Peon for an office with a strength of less than 20, excluding Peons and to not more than two Peons in other cases where the strength of staff excluding Peons exceeds 20 and there are at least two gazetted Officers.
28 S. No. 5, Chapter XII	.. BCSR 396 (b)	To decide the shortest of two or more routes.	Heads of Departments (Chief Conservator and Conservators).	In respect of journeys within their jurisdiction performed by Government servants under their control.
29 S. No. 6, Chapter XII	.. BCSR 397	To allow mileage allowance to be calculated by a route other than the shortest or cheapest.	Heads of Department (Chief Conservator and Conservators).	In respect of journeys within their jurisdiction performed by Government servants under their control.
30 S. No. 7, Chapter XII	.. BCSR 406	To declare that a Government servant whose pay does not exceed Rs. 50 is entitled for journeys by steamer, to lowest class of accommodation, only.	All Heads of Offices (Chief Conservator and Conservators).	Full power.
31 S. No. 8, Chapter XII	.. BCSR 410	To decide, in cases of doubt or hardship the class of steamer accommodation to which a Government servant is entitled.	Heads of Departments (Chief Conservator and Conservators).	In respect of non-gazetted subordinates.

APPENDIX VIII—contd.

Sr. No.	Chapter, and S. No. of Appendix I B. C. S. R. Vol. II	No. of B. C. S. Rule	Nature of power	Authority to whom the power is delegated	Scope / Remarks
1	2	3	4	5	6
32		BCSR 417-B (Note 1)	To authorise Class-I Officers under them to travel by air on specific occasions if they are satisfied that air travel is necessary in the public interest on such occasions and the journey cannot be performed overnight by rail.	Heads of Departments (Chief Conservator and Conservators).	Reasons for granting permission should be recorded in writing.
33	S. No. 8-A, Chapter XII	BCSR 429 (Note I)	To sanction travelling allowance claim for actual cost incurred by Government servants of a grade lower than the first in travelling by a special means of conveyance without the previous sanction of a superior authority.	do.	In the case of Government servants under their control.
34	S. No. 9, Chapter XII.	BCSR 433	To fix the headquarters of a Government servant in connection with his journey on tour.	do.	In respect of Government servants serving under them.
35	S. No. 11, Chapter XII	BCSR 436	To decide whether a particular absence is absence on duty.	do.	In respect of their subordinates. In the case of Heads of Departments themselves the question should be determined by Government.
36	S. No. 12 Ch.-XII. and S. No. 18 of G.R.R. and A.D. No. PWR-1164/17252-E, dated 30th March 1964 and G.O.F.D. No. RBS/1084/192. (J-CH), dated 8th June 1966.	BCSR 449.	To grant exemption from the rule limiting the grant of daily allowance for halts on tour upto 10 days	Heads of Departments (Chief Conservator and Conservators).	In respect of Government servants under them. The power should be exercised subject to the limit of 90 days' halt in individual cases. Daily allowance should be granted at full rate upto 20 days of a halt on tour, at 3/4 of the full rate for next 10 days, and 1/2 of full D. A. for next 60 days. No D.A. thereafter.
				All Heads of Offices.	In respect of non-gazetted Government servants subordinate to them. Daily allowance should be granted on the following scale :—
					(i) Full for first 10 days. (ii) 3/4 for subsequent period upto 20 days.

37	S. No. 13 and 14, Chapter-XII ..	BCSR 459 460	To allow in addition to mileage allowance the actual cost of maintaining a camp during sudden journey away from it, not exceeding daily allowance.	All Heads of Departments.	In respect of Government servants serving under them.
38	S. No. 15, Chapter-XII ..	462	To allow a Government servant to recover in addition to mileage allowance or daily allowance or both the actual cost or part of the actual cost of conveying camp equipment etc.	Chief Conservator of Forests. All other Heads of Departments (Conservators).	In respect of Government servants subordinate to them.
39	S. No. 17 Chapter-XII ..	BCSR 518	To grant travelling allowance to students going on excursion tours.	All other Heads of Departments. (Chief Conservator and Conservators).	In respect of Schools and Colleges controlled by them.
40	S. No. 17-A Chapter-XII ..	BCSR 538	To grant T.A. as for a journey on tour when defence is undertaken at the public cost.	Any authority empowered to sanction the employment of counsel for defence.	For authorities empowered to sanction the employment of counsel for defence, see Chapter XIV of the Law Officers' Rules.
41	S. No. 18 Chapter-XII. ..	BCSR 556	(1) To decide the rates of Travelling allowance, admissible to a Government servant or a student not already in Government service selected to undergo a course of training.	All other Heads of Departments (Chief Conservator and Conservators).	Full powers under the rule in respect of Government servants under them.
	S. No. 25 of G. R. R. and A.D. No. PWR-1164/17252-E, dated 30th March 1964 and addendum No. PWR-1164/43276-E, dated 3rd June 1966.	BCSR 35, 74, 556.	(2) To depute Government servants for prescribed training course as approved by Government and to sanction payment of pay and allowances and the expenditure on tuition fees, deposits, T. A. advances etc. as per the rules of the training institutions during the period of such training.	Chief Conservator of Forests.	In respect of Government servants ^d on posts and cadres for which he can ⁿ order postings and transfers
42	S. No. 19, Chapter-XII ..	BCSR 564	To permit Government servants to attend conference.	All Heads of Departments (Chief Conservator and Conservators).	In respect of Government servants subordinate to them. The permission may be granted only if the subjects to be discussed at the conference have a direct bearing on the matter dealt with by the Government servants or their attendance is otherwise considered to be of benefit to them in the discharge of their public duties. The number of Government servants to be so permitted should be restricted to the minimum.

APPENDIX VIII—contd.

Sr. No.	Chapter and S. No. of Appendix I B. C. S. R. Vol. II	No. of B. C. S. Rule	Nature of power	Authority to whom the power is delegated	Scope / Remarks
	Other authority if any				
1	2	3	4	5	6
43	G.R. R.D. No. 7090, dated 31st July 1912 (Art. 20(i) G.F.M.I.)		To grant permission to selected Forest Officers to pay short visits not exceeding a fortnight to the Forest Research Institute, Dehra Dun, for carrying out research work.	Chief Conservator of Forests.	The officers will receive during the period their full pay and allowances and also T.A. to and from Dehra-Dun, but not daily allowance for halt at Dehra Dun.
44	S. No. 20, Chapter-XII	App. XLII-A BCSR II, Sec. I, Rule-1.	To grant travelling allowance to persons not in Government service. (i) If required to attend a meeting of a Commission of Enquiry or of a Board, Conference or Committee, or (ii) required to perform public duties in an honorary capacity, or (iii) appearing as witness in the case of a Government servant whose conduct is the subject of a Departmental Enquiry.	All Heads of Departments, (Chief Conservator and Convators).	Full power, subject to the conditions laid down in the rule. As regards item (iii) in Column 4, the grant of travelling allowance to witnesses appearing to give evidence on behalf of the Government servant is subject to Provisos (i), (ii) and (iii) of Rule 1(3) in section I of Appendix XLII-A. BCSR. Vol. II.
45	S. No. 21 of G. R. R. and A. D. No. PWR-1164 / 17252-E, dated 30th March 1964.	BCSR 601	To further delegate to a gazetted officer in the same office the duty of countersigning the travelling allowance bills.	All controlling Officers.	Provided no relaxation of any rule is involved.
46	S. No. 1, Ch-XIV and GR. FD. No. SPP/1072/269/CH, dated 16th March 1972.	BCSR 609	(1) To appoint a Government servant to hold substantively as a temporary measure, or to officiate in more than one post and to fix the amount of additional remuneration.	Heads of Department (Chief Conservator and Conservators).	Full power provided that the authority is competent to appoint a Government servant permanently to each of the posts concerned and subject to the condition that the amount of additional remuneration does not exceed 10 per cent of the remuneration of the additional post. <i>Note.1—</i> the additional charge should not be given for a period exceeding 3 months. For special reasons, the arrangement may be continued for a further period of 3 months under intimation to Government.

Note 2. —See also Note 6 below
Bombay Civil Service Rule, 609.

S. No. 22 of G. R. R and A. D. No. PWR. 1164/17252-E, dated 30th March 1964.	BCSR. 609	(2) To make arrangements for periods upto 3 months for temporary additional charge or current charge of posts.	All officers in Forest Department competent to make temporary arrangement.	If the charge has to be given to an officer holding a lower post than the selection should be made out of those who are included in the select list of persons fit for promotion to that post. If no person on select list is available then the charge may be given to the senior most person available.
47 S. No. 1(6) Chapter-XV	.. BCSR 623	To grant leave other than special disability leave to non-gazetted Government servants.	Divisional Forest Officers.	To protective and office establishment. Full period admissible provided substitutes are engaged only in necessitous cases.
48 S. Nos. 2(5) and (6), Ch. XV and S. No. 24 of G. R. A and C. D. No. 1164/17252-E, dated 30th March 1964.	Rule 625	(i) To sanction leave of all kinds except special disability leave to all Class-II Officers and to Office Superintendants. (ii) To D. F. Os and other officers in GFS. Class-I-scale	Chief Conservator.	To the full extent available.
G.R.A and C. D. No. GFS/3169/80350-P, dated 26th December 1969.		(ii) To all I.F.S. Officers	Chief Conservator.	Upto 4 months provided no substitute is required or he is able of his own authority to appoint a substitute.
S. No. 2(7), Ch. XV and G.O.F.D. No. RBS/1064/192(I-CH), dated 18th April 1966.	BCSR 625	To grant leave other than special disability leave to Assistant Conservators of Forests not in charge of Divisions.	Conservators of Forests.	Upto 60 days, provided no substitute is required,
49 S. No. 3, Chapter-XV	.. BCSR 638	(i) To grant permission to take up or accept private employment during leave preparatory to retirement. (ii) To grant permission to take up service or accept private employment during leave preparatory to retirement in the case of a Government servant retrenched on reduction of establishment.	Heads of Departments (Chief Conservator and Conservators).	In respect of Government servants whom they can themselves appoint.
			Officer who would have had the power to make appointments to the post if it has not been abolished.	
50 S. No. 4, Chapter-XV	.. BCSR 645	To extend leave of a Government servant who remains absent after the end of his leave.	The authority which granted the leave.	Full power provided that the Government servant on leave will on his return be under the authority's administrative control.

(5) Reduction to a lower time scale of pay, grade, post or service which shall ordinarily be a bar to the promotion of the Government servant to the time scale of pay, grade, post or service from which he was reduced, with or without further direction regarding conditions of restoration to the grade or post of service from which the Government servant was reduced and his seniority and pay on restoration to that grade, post or service

(6) Compulsory retirement.

(3) Class-I, Heads of offices.

(i) Any of the penalties mentioned in column 4 on Government servants of subordinate service whom they have power to appoint, and the penalty at (1) on Government servants of subordinate service whom they have no power to appoint and (ii) the penalty at (2) on Government servants of subordinate service whom they have no power to appoint to the extent indicated below :—

(7) Removal from service which shall not be a disqualification for future employment under Government.

(8) Dismissal from service which shall ordinarily be a disqualification for future employment under Government.

(4) Class II heads of offices

(1) Withholding of increment upto one year with no effect on future increments, and

(2) With holding of promotion upto one year with no effect on seniority.

(i) As at (i) above

(ii) The penalty at (2) on Government servants of subordinate service whom they have no power to appoint to the extent indicated below :—

(1) Withholding of increments upto 6 months with no effect on future increments.

(2) Withholding of promotion upto 6 months with no effect on seniority.

55 S.No. 9 of G. R., GAD, No. DLG-1064/3378-G, dated 4th January 1965.

To extend the period for completing the Departmental Enquiries.

All Heads of Departments (Chief Conservator and Conservators).

Subject to the condition that the extension will not be given for more than one month at a time and 3 months in all.

56 Rules 18 and 21 of GCS (D. & A.), Rules, 1971.

To decide appeals against orders passed in case of departmental enquiry.

(1) Government, (2) Chief Conservator (3) Conservators.

(1) In case of orders passed by the Chief Conservator, (2) In cases of orders passed by Conservators, (3) In cases of orders passed by the Divisional Forest Officers.

57 Rule 23 of GCS. (D. and A.) Rules 1971.

Of their own motion or otherwise, to call for the record of any case in which an order has been made by an authority subordinate to them in cases of disciplinary action and to review the orders as it deemed fit as if the Government servant had preferred appeal against such orders.

The authorities to which the appeal lies (vide S. No. 56 above).

No action under this rule shall be taken after expiry of a period of more than six months from the date of the order.

APPENDIX IX

(Articles 225 and 256)

**SCALE OF ARTICLES OF FURNITURE, CROCKERY AND COOKING
UTENSILS OF INDIAN AND EUROPEAN STYLE SANCTIONED
FOR FOREST DEPARTMENT RENT HOUSES AND
INSPECTION BUNGALOWS**

Sr. No.	Name of Article	No. of Articles for bungalows and Rest Houses having one suite	No. of Articles per suite in Bungalows and Rest Houses having two or more suites	Remarks
1	2	3	4	5
1	Chairs with and without arms	6	4	
2	Easy Chairs	2	1	
3	Dining table	1	1	
4	Office table	1	1	
5	Dressing table (with revolving mirror)	1	1	
6	Wash hand table	1	1	
7	Tables camp pieces	2	2	
8	Teapoys	3	3	
9	Stand for books	1	1	
10	Washing up table	1	1	
11	Kitchen table	1	1	
12	Commode with pots	1A	1A	
13	Bath boards	1A	1A	
14	Stand rack for towel	1A	1A	
15	Hot case	1	1	
16	Meat safe	1	1	
17	Cupboard for crockery	1	1	
18	Pats or sitting board (2' x 1')	4	4	
19	Notice Board	1	1	
20	Polpat and Latana wooden	1	1	
21	Chamber pots	1A	1A	(A) One for each bath room.
22	Wash hand basin with mirror on top	1A	1A	
23	Bath tubs zinc	1A	1A	
24	Durries or carpets 12' x 16'	2	2	
25	Bed steads iron	2	2	
26	Mattresses cotton	2	2	
27	Pillows	2	2	
28	Carpets for bed steads 3' x 6'	2	2	
29	Coir mats	2	2	
30	Lamp table	1	1	
31	Hurricane lanterns	2	2	
32	Lamp Baby Max	1	1	
33	Pad locks barass	2	2	

APPENDIX IX—contd.

Sr. No.	Name of Article	No. of Articles for bungalows and Rest Houses having one suite	No. of Articles per suite in Bungalows and Rest Houses having two or more suites	Remarks
1	2	3	4	5
34	Pad locks (G. I.)	2	2	
35	G. I. Buckets	2	2	
36	Brass Buckets	2	2	
37	Drum for water	1	1	
38	Soap dish	1A	1A	
39	Tea set containing crockery ..	1	1	(x) For one suite only. No provision is required for another suite except for very frequented bungalows where 2nd set may be provided.
	1 tea pot large			
	1 milk jug,			
	6 cups and saucers,			
	6 tea spoons,			
	6 cheese plates,			
	1 sugar basin,			
	2 trays wooden 14" × 14" or Stainless steel.			
40	Glass tumblers large	6	6	
41	Glass tumblers small	6	6	
42	Egg cups	6	6	
43	Meat plates	6	6	
44	Soupe plates	6	6	
45	Dinner plates	6	6	
46	Forks	6	6	
47	Table knives	6	6	
48	Creet stand	1	1	
49	Finger bowls	6	6	
50	Butter pots	1	1	
51	Dessert plates	4	4	
52	Dessert spoons	4	4	
53	Table spoons	4	4	
54	Forks	4	4	
55	Soupe spoons	4	4	
56	Kettle on tea pot brass ..	1	1	
57	Oven	1	1	
58	Shegadies (7" dia. & 10" dia.) Iron	2	2	
59	Frying pan	1	1	
60	Iron pan or tawa 10" to 12" dia.	1	1	
61	Tea screemner	1	1	
62	Brass drum for storing drinking water capacity 4 gallons.	1	1	
63	Copper Handa or boiler for heating water (8 gallons).	1	1	
64	Copper Tapoli (4 gallons) for rice	1	1	

APPENDIX IX—*contd.*

Sr. No.	Name of Article	No. of Articles for bungalows and Rest Houses having one suite	No. of Articles per suite in bungalows and Rest Houses having two or more suites	Remarks
1	2	3	4	5
65	Parat brass or copper 15" dia.	1	1	
66	Dukehis with covers capacity 2 gallons	2	2	
67	Copper chetties or ghadas 2 gallons capacity.	2	2	
68	Tats brass	6	4	
69	Waties brass	12	8	
70	Set of cooking brass utensils containing patelies 5" to 12" dia. with cover.	1	1	
71	Tambays brass	4	4	
72	Pelas brass for drinking water	6	4	
73	Punch palas 4" to 6" dia.	1	1	
74	Ograli brass 2" to 3" dia.	1	1	
75	Ganja brass for keeping milk 1 to 2 or 3 seers.	1	1	
76	Brass pots with handler for serving 4" to 6" dia.	2	2	
77	Brass kaddies 10" to 14" dia.	2	2	
78	Palayas brass and Iron or sizes	4	4	
79	Unlatne iron small and large	2	2	
80	Zaras brass 4" to 6" dia.	2	2	
81	Tongs iron small large	2	2	
82	Record daba for keeping breads 10" to 12" dia.	1	1	
83	Vegetable cutter with scaper	1	1	
84	Grinding stones pat and Varawanta	1	1	
85	Grinding Ragda	1	1	
86	Frames iron for keeping tata etc.	2	2	
87	Ravi (Wooden)	1	1	
88	Coffee pot	1	1	<i>Vide remarks against item No. 39.</i>
89	Mosquito curtains wherever necessary	2	2	

*Cooking and dining utensils may be stainless steel.

APPENDIX X

(Article 233)

INSTRUCTIONS FOR PREPARING CAPITAL AND REVENUE ACCOUNT
OF RESIDENTIAL BUILDINGS

(i) The accounts should be prepared in three parts *viz.* Part I—Buildings constructed from ordinary revenues, Part II—Buildings constructed from loan funds and Part III—Leased Buildings. In each part the buildings may be grouped into two classes as under :—

Class I.—Buildings which will ordinarily be occupied by officers liable to pay the full standard rent subject to the limit of 10 per cent of their emoluments.

Class II.—Buildings from which recovery of the full standard rent is not expected *i. e.* buildings which will ordinarily be occupied by officers who are entitled to accommodation at reduced rents under the sanction of competent authority.

Note.—The Capital and Revenue Accounts should not be prepared for the Residential Buildings which are allotted as rent free quarters to Forest Department staff, *vide* G. L. A. and F. D. No. FDL-2155/30487-E, dated 8th June 1955.

(ii) The buildings, the capital cost of which exceeds Rs. 5,000 should only be shown in the accounts, and buildings which are not intended to be used as regular residences *i. e.* Dak Bungalow, Rest Houses, Circuit Houses, Inspection Bungalows and the buildings of a like nature need not be shown.

(iii) A building should be brought on to these accounts in the official year following that in which any of the events enumerated below took place ; but if the event takes place on the 1st April the building should be brought on to the accounts of the same year :—

- (a) Its acquisition or construction was completed, or
- (b) It was leased,
- (c) being a building already in existence, it was first brought into use as a residence.

(iv) A residential building which has once been included in the accounts should not be excluded therefrom, unless it is declared by competent authority as being no longer available for use as a residence wholly or in part, in which case a suitable note, quoting authority, should be made in the first account from which the building is removed.

(v) *Columns 1 and 2 of P.W.D. Form 27.*—These columns are self explanatory and do not require any further explanations.

(vi) *Column 3-Particulars of buildings.*—Transactions relating to sanitary, water supply and electric installations should be included along with those of the building itself except in the case of buildings for which rents are recovered under Bombay Civil Services Rule 849(b). Transaction relating to other services such as furniture, garden, tennis courts, etc. for which additional rents are recovered should each be shown in the accounts separately.

(vii) *Column 4.*—The capital outlay to be shown here against the residence will include the cost of subsidiary services as well as that of site. The capital outlay on the services for which additional rent is to be charged should be shown separately against the service concerned. The limit of Rs. 5,000 mentioned in instruction No. (ii) above applies to cost of the buildings inclusive of subsidiary services.

(viii) *Column 5-Cost of value or site etc.*—If this is not known it should be estimated and approved by Government. The expenditure on the preparation of the site should include outlay on the items referred to in Bombay Civil Services Rule 845(2).

(xi) *Column 8-Number of years for which revenue accounts have been kept.*—The number of years pertaining to the building proper should be made applicable to subsidiary services the latter being treated as additions and alterations to the main buildings.

(x) *Columns 9 and 10.—Annual allowance for maintenance-Ordinary and special.*—The provision for repair charges both for the building and its subsidiary service as entered in the sanctioned rent statement, should be shown in these columns excluding

APPENDIX X—concl'd.

the cost of Municipal or other taxes payable by Government which should be shown separately in column 11. Municipal taxes should also include taxes payable to cantonment Boards or to any corporate Bodies constituted under statutes. Charges for buildings and sites should be shown separately in those cases only in which separate provision exists in the sanctioned rent statement.

(xi) *Column 15-Interest on capital outlay to end of the year under report or amount payable by Government.*—The figure to be shown in this column will be the interest on the capital outlay shown in column 4 of the account of the previous year plus interest on half the amount of capital outlay during the year which should be detailed in column 22.

(xii) *Column 19-Monthly rent.*—All rents either standard and those calculated at 10 per cent of the occupant's emoluments or reduced rates should be specified in this column. These may however be omitted in such cases as may be found inconvenient to detail e.g. when a building consists of a number of blocks, and officers occupying them pay rent at various rates calculated at 10 per cent of their emoluments. If any building is occupied at reduced rates, the authority for the same should be noted in the remarks column.

(xiii) *Column 20-Number of months.*—When any building is shown to be vacant, reasons there for should be specified in column 22.

(xiv) *Column 21-Rent realised during the year.*—Amount

A proper analysis of rent should be shown in the recovery column on the lines indicated below :—

- (1) Amount recovered during the year.
- (2) Rent pertaining to the year—(Separate details for standard rents, reduced rents and 10 per cent recovery).
- (3) Excess recovery during the year.
- (4) Rent pertaining to the next year recovered in advance during the year.

Deduct :

- (5) Rent pertaining to this year, recovered in advance in the previous year.
- (6) Refunds.
- (7) Amount outstanding at the end of the year.

(xv) A certificate should be given in the accounts that rent statements for the year have been checked with the entries in the accounts and that there is no discrepancy between them.

(A. G.'s No. WM/1427 dated 30th October 1939)

APPENDIX XI

(Articles 235 and 449)

FUNCTIONS OF AUDIT AND THE PRINCIPLES GOVERNING THE DIVISION OF FINANCIAL RESPONSIBILITY BETWEEN EXECUTIVE AUTHORITIES AND ACCOUNTS AND AUDIT AUTHORITIES IN RESPECT OF EXPENDITURE AND COLLECTION OF GOVERNMENT MONEY

1. *Functions of Audit.*—Audit work is not confined, as many officers consider it should be confined, to the mere checking of expenditure as to the amount and sanction but it should cover a far wider field. The audit officer, when conducting his operations must ask himself questions of a more searching nature than those relating only to the correct authorisation of any item of expenditure. He must satisfy himself that in the first instance, the expenditure is really necessary, that

APPENDIX XI—*contd.*

the scheme or transaction to which it relates is being carried out in the best and most economical way, in short, he must examine every project involving outlay or loss of revenue from the point of view of the tax payer who provides the money and who is, in consequence, entitled to secure the best possible value for it. His function is to assist the administrative officer in safeguarding and furthering the financial interests of Government and the tax payer. To do this it is obvious that he must often institute enquiries and make requests for information which to the administrative and executive departments concerned may appear at first sight to encroach unduly upon their own functions and to go beyond the proper sphere of audit. The enquiries naturally cause more resentment when they relate to actions which administrative exigencies cause to be taken in irregular fashion but it should be clear that it is just such actions which need the most careful scrutiny and while Government fully realises that such irregular procedure is at times called for and justified by the circumstances, they are also sure that once the reasons underlying the apparently vexatious questions are properly understood, the administrative departments will cease to regard the audit officer as one to whom information is to be given in the most sparing and grudging manner and will rather afford him every facility to examine the financial side of their work and to advise them in connection with it.

(G. R. F. D. No. 5877 dated 2nd June 1928)

2. *Financial responsibility in respect of expenditure and collection of Government money.*—Financial responsibility, whether of the executive or of the Accounts and Audit Department, relates both to receipts and to expenditure. In the assessment and collection of amounts due to Government, the primary responsibility is that of the executive. An Audit and Accounts officer cannot be held responsible for the assessment or collection of Government revenue. Even when the Auditor General is required under rule 12 of Auditor General's rules, to audit receipts, this responsibility of the executive is not affected or transferred. The ordinary functions of the Accounts and Audit Department in relation to Government receipts is confined to seeing that the amounts collected are properly brought to account in the Government books. In the matter of expenditure of Government money, the Audit and Accounts Department is responsible for seeing that expenditure is regular and proper and that the system of accounts is such that, provided the facts recorded in original documents are true, there can be no loss of Government money. But the administrative and executive officers must always remain responsible for the correctness of facts in the original documents.

(G. R., F. D. No. 1347/33, dated 16th January 1935)

3. (i) *Distribution of responsibility for the audit of financial transactions between revenue collecting authorities and the Audit Department.*—The primary object of inspections by the Audit Department of treasuries and departmental offices is to assist the Heads of Departments and offices in maintaining an efficient system of regularity and control of financial transactions committed to their charge. It is not intended that those authorities should be relieved of their responsibilities in the matter of frequent check and supervision. An inspection by the Audit staff does not and cannot extend to a detailed examination of each and every item of receipt and expenditure or other transaction that occurs in an office or a department. An audit inspection, which only supplements inspection and supervision by administrative and executive authorities, can do no more than see generally that the rules prescribed for the guidance of those authorities in the manner of financial transactions are being duly observed and bring to notice any irregularity or want of attention on their part. The Audit Department is responsible for seeing that the procedure observed at treasuries and departmental offices meets all the requirements of audit, the accounts are properly maintained and the orders in force regarding

APPENDIX XII—concl'd.

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.

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 R. D. No. 4441 of 26th June 1899, with the addition of a column (*vide* 10) as shown below :—

Description of Live stock.	On hand on 1st July 197		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	
1	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 197		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 column 9 and 10 of the above return. These will give the profit or loss during the year in one place.

APPENDIX XIII

(Articles 261, 264, 268 and 271)

CLASSIFICATION OF FOREST REVENUE AND EXPENDITURE

Major Head-113 Forest.

REVENUE

Minor Head : (a) Sale of Timber and other Forest produce.

Sua-Head : (1) Timber and other produce removed from the forests by Government Agency.

TIMBER

Revenue from timber of all kinds cut or collected in or removed from forests by Government agency, or purchased by Government, including the expenses of cutting, thinning, collecting, removing or purchasing.

EXAMPLE :

Recoveries under contract agreements for lost, missing or burnt logs, sleepers or other timber (*See* other Receipts Fines and forfeitures.)

APPENDIX XIII—*contd.*

FIREWOOD AND CHARCOAL

Revenue from all firewood and charcoal cut or collected or manufactured in or removed from the forests by Government agency, or purchased by Government, including the expenses of cutting, thinning, collecting, removing or purchasing.

EXAMPLE :

Recoveries under contract agreements for lost, missing or burnt firewood and charcoal (*See Other Receipts—Fines and forfeitures*).

BAMBOOS

Revenue from 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.

EXAMPLE :

Recoveries under contract agreement for lost, missing or burnt bamboos (*See Other Receipts—Fines and forfeitures*.)

GRASS AND OTHER MINOR PRODUCE :

Revenue from 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.

EXAMPLES :

Recoveries under contract agreements for lost, missing or burnt grass or other minor produce (*See Other Receipts—Fines and forfeitures*.)

Sale proceeds of hay etc.

Sub-Head : (2) Timber and other produce removed from the forests by consumers or purchasers.

TIMBER

Revenue from 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.

EXAMPLES :

Sale proceeds of royalty trees.

Recoveries of value of timber standing on land granted for cultivation.

FIREWOOD AND CHARCOAL

Revenue from firewood and charcoal removed from the forests by consumers and purchasers, and the expenses of cutting, collecting or manufacturing and removing which are defrayed by them.

APPENDIX XIII—*contd.*

EXAMPLES :

Sale proceeds of firewood and brushwood sold standing to contractors.

Sale proceeds of firewood and brush wood sold standing on forest and waste land sold granted or leased for cultivation.

BAMBOOS

Revenue from bamboos removed from the forests by Consumers or purchasers, and the expenses of cutting, collecting and removing which are defrayed by them.

GRAZING AND FODDER GRASS

Revenue from 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.

EXAMPLES :

Sale proceeds of grazing leases and of grass cutting permits.

OTHER MINOR PRODUCE

Revenue from 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 or removing which are defrayed by them.

EXAMPLES :

Sale proceeds of cardamom leases, reed, karvi, thorns, rosha grass, *apta* and *tembhurni* leaves.

Sale proceeds of manure.

Major Head : 128 Mines and Minerals

Minor Head : (b) Other Receipts—Sub-Head Mines and Minerals (Forest).

Revenue from minerals in forest area, including minor minerals.

Major Head : 113—Forest, Minor head :— (b) Receipts from the management of ex-zamindari forest estates.

Duty on foreign timber.

Revenue from forests not managed by Government but in which Government has a share or has certain other rights.

EXAMPLES :

Recovery of judi on Inami forests.

Minor Head : (c) Other receipts.

Sub-Head : (i) Fines and forfeitures

APPENDIX XIII—*contd.*

Fines.—Realisation by fines inflicted under a magistrate's order when credited to forest revenue.

Forfeitures.—Of deposits and securities for non-fulfilment of contract agreements.

All recoveries for non-fulfilment of agreements other than those mentioned under Timber, Firewood and charcoal, Bamboos and Grass and other minor produce.

Sub-Head : (ii) Recoveries of over payments.

Refunds by the payees of sums previously disbursed by the department, if such refunds are made after the close of the year in the accounts of which the original payment was included, *see* Article 288(b).

Sub-Head : (iii) Leave Salary Contributions :

This item represents leave salary contribution recovered from institutions to whom Government Servants are sent on foreign service.

Sub-Head (iv) Receipts from the Enforcement of Wild Life (Protection) Act, 1972 :

Fees for licences under the Wild Life (Protection) Act, 1972 and for Registration of Arms under that Act.

Sale proceeds of trophies.

Sub-Head : (v) Other items.

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 the specific damage done and should be treated accordingly.

EXAMPLES :

Rent of land under temporary cultivation.

Rent of wells, water courses, depots, shops.

Rent of quarters occupied by forest officers and subordinates (except Public Works Department buildings the rent of which is credited to that department).

Price of transit pass books.

Fees for duplicate permits.

Sale proceeds of fishing contracts or leases.

Sale proceeds of condemned tents, furniture and other stores, also of condemned live-stock, tools and plant.

Cost of delivering timber at Railway Stations when separately charged.

Price of stores lost and paid for by workmen contractors or establishment

APPENDIX XIII—*contd.*

Sale of boiler ashes.

Recovery of Establishment charges from others Governments, departments, etc. for services rendered to them.

Establishment charges recovered from private persons or bodies, Panchayats or other Governments and departments, and falling under Rules 2, 3(c) and (e) of Appendix 7 to Bombay Budget Manual (F. P. X.).

DEDUCT REFUNDS

Refunds of revenue previously collected.

EXPENDITURE

313-Forest

Minor-Head : (a) Direction and Administration :

Sub-Head : (1) Chief Conservator of Forests :

(1) SALARIES

Pay of officers

Pay, Officiating pay, special pay, and leave salary of the Chief Conservator, the Assistants to Chief Conservator, and other gazetted officers in his office, both permanent and temporary.

(1) SALARIES

Pay of establishment.

Pay, officiating pay, special pay, and leave salary of all classes of non-gazetted establishment, both permanent and temporary, in the Chief Conservator's office.

(1) SALARIES

*Interim Relief**Dearness Allowance*

Dearness Allowance of all classes and grades of officers and establishment, both permanent and temporary in Chief Conservators office.

(1) SALARIES

Other Allowances

House Rent allowances.

Re-imbusement of medical bills.

Compensatory Local Allowance.

(3) TRAVEL EXPENSES

Travelling allowance of all classes and grades of officers and establishment, both permanent and temporary in Chief Conservator's office.

APPENDIX XIII—*contd.*

(4) OFFICE EXPENSES

Service postage and telegram charges :

All other contingent expenditure in the General Direction Division of the nature explained under. (2) Divisional Offices, (4) Office Expenses.

(5) PAYMENTS FOR PROFESSIONAL AND SPECIAL SERVICES.

Add-contribution to Forest Map Office, Dehra Dun

EXAMPLES :

Proportionate cost of the Forest Map Office at Dehra Dun payable by the Gujarat Forest Department.

Minor-Head : (g) Forest Produce :

Sub-Head : (2) Exploitation of forest produce by Government Agency.

(14) MINOR WORKS

All charges for work connected with the cutting or collection of timber in and removal 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 labour agents in connection with any such work.

Making and repairs 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 depots.

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.

Pay and travelling allowance of temporary establishment employed on timber works.

APPENDIX XIII—*contd.*

Expenses in connection with accidents to workmen and others.

Repairs to stores, tools and plant used on timber works.

Carriage of stores tools and plant used on timber works, otherwise than on first receipts.

Watching of timber supposed to be stolen.

All charges for work connected with the cutting or collecting of firewood, the manufacture of charcoal, or the removal of firewood and charcoal from the forests by Government Agency.

EXAMPLES :

As under timber, 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.

Cutting out of burnt trees and shrubs or brush wood, where the operation is a profitable one and yields principally firewoods and charcoal.

All charges for work connected with the cutting or collecting or the removal of bamboos from the forests by Government Agency.

EXAMPLES :

As under Timber but for bamboos instead of for timber.

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 timber, but for grass and minor produce instead of timber.

Collection of myrabolans.

Collection of stag's Horns.

Weighment of minor produce.

Rearing of lac.

Rearing of silkworms and sale of cocoons.

Extraction of resin and preparation of products therefrom.

Watching produce supposed to be stolen.

Minor Head : (g) Forest Produce.

Sub-Head : (1) Preliminary Expenditure on Exploitation of Forest Produce.

APPENDIX XIII—*contd.*

(14) MINOR WORKS

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 formulation of 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.

Commission paid for collecting revenue.

Payment of remuneration (where authorised) to village officers for collecting forest revenue.

Cost of lamp oil at revenue chavdis.

Payment for assistance by seizing and impounding cattle.

Minor-Head : (d) Forest Conservation and Development.

Sub-head : (1) Improvement and extension of Forests.

(15) MACHINERY AND EQUIPMENT

Purchase of cattle such as elephants, buffaloes, bullocks, etc., including incidental expenses in connection with such purchase.

Cost of replacing cattle which have died or become unserviceable.

Feed and keep of elephants, buffaloes, etc. medicines and veterinary charges.

Pay of establishment in charge of live stock.

Rent of ground for stabling the animals.

Ferry hire for elephants and elephant gear.

Note.—Expenditure on hire of cattle should be charged to the appropriate detailed head as part of the expenditure on the work for which they are required.

Purchase or replacement of stores, tools and plant, deadstock, including carriage, insurance and other incidental expenses in connection with such purchases.

Note.—Consumable stores as oil paint, petrol, etc., should be charged to the work concerned, as also the cost of repairs of stores tools and plant and carriage from one Division or work to another. Repairs and carriage not chargeable to any specific work should be debited to this head.

APPENDIX XIII—*contd.*

EXAMPLES :

Tractors, winches, saw-mills engines, road rollers.

Carts, mining tools, crowbars, spades, pickaxes, Phowrahs, saws, files, sawsets, badges, axes, hammers, marking hammers, and other marking implements.

Surveying and mathematical instruments, measures.

Elephant gear.

Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes and salectas.

Furniture for rest houses.

Office furniture including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing machines, etc.

Customs duty on stores.

Minor Head : (h) Communications and Buildings.

Sub-Head : (1) Communications.

(17) MAINTENANCE

Construction, maintenance and repair of permanent roads, bridges, paths, timber slides etc. *i. e.* of such as are not classified as "temporary" and charged to works

EXAMPLES :

Pay and travelling allowance of temporary establishment employed on the construction of these works.

Repairs of stores, tools and plant used on the construction of these works.

Carriage of stores, tools and plant used on the construction of these works otherwise than on first purchase.

Purchase of or compensation for land taken up for permanent roads or paths.

Cutting, clearing and maintenance of interior lines when they are used mainly as roads or paths. In many cases cleared lines serve as boundary lines, fire-protection lines and export or inspection roads.

Sub-Head : (3) Buildings

(17) MAINTENANCE

Construction or purchase, maintenance and repair of buildings (other than those in connection with railways and tramways), *i. e.*, of such as are not classified "temporary" and charged to works.

APPENDIX XIII—contd.**EXAMPLES :**

Purchase of or compensation for building sites.

Purchase and carriage of materials.

Pay and travelling allowance of temporary establishment employed on construction, repair and maintenance of these works.

Repair of stores, tools and plant used on construction or repair of these works.

Carriage of stores, tools and plant used on the construction or repairs of these works otherwise than on first receipt.

Construction or repairs of works other than those charged above

EXAMPLES :

Construction, maintenance and repair of wells, tanks, bunds, anicuts or dams

Installation or purchase and maintenance and repair of telephone lines

Laying out, fencing and keeping in order office or rest house compounds and camping grounds.

Pay and travelling allowance of temporary establishment employed on the construction or installation of these works.

Maintenance and repair of these works

Repair of stores, tools and plant used on the construction of these works

Carriage of stores, tools and plant used on the construction of these works, otherwise than on first receipt [See (d) Forest Conservation and Development-(1) Improvement and Extension of Forest-(15) Machinery and Equipment].

Purchase of or compensation for or rent of lands taken up for wells, tanks, camping grounds and other works charged to this head.

Minor Head : (d) Forest Conservation and Development

Sub-Head : (1) Improvement and extension of forests

(14) MINOR WORKS

Charges connected with the demarcation, maintenance and repair of legally notified forest boundaries and erection, maintenance and repair of boundary marks of the same.

EXAMPLES :

Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars when done on a legally notified boundary.

Laying down and checking such boundaries when not done as a part of a survey

Pay and travelling allowance of temporary establishment employed on these works.

APPENDIX XIII—*contd.*

Repair of stores, tools and plant used on these works

Carriage of stores, tools and plant used on these works otherwise than on first receipt.

Compensation for expropriation of land and commutation of rights paid under the Indian Forest Act.

EXAMPLES :

Cost of forest settlement operations

Purchase of land for plantations and forest purposes

All charges connected with the framing of Working Plans including cost of valuation surveys, enumeration and other works connected with the preparation of Working Plans and such extra establishment as is sanctioned for the purpose.

All charges connected with forest surveys undertaken by the Survey of India Department and charges connected with maps whether originally prepared or copied but not purchased (*See* office expenses). 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 detailed head concerned.

EXAMPLES :

Pay and travelling allowance of temporary establishment employed on Working Plans and Surveys.

Laying out and clearing compartment lines for Working Plans and Surveys.

Repairs of stores, tools and plant used on these works.

Carriage of stores, tools and plant used on these works otherwise than on first receipt.

All contingent charges incurred in connection with regularly constituted Working Plans and Survey parties.

Initial expenditure on creation of new plantations and their maintenance until they reach a productive stage, but not expenditure on replacing a forest crop natural or artificial.

All charges in connection with new plantation concentrated regeneration of forests under Working Plans and with nurseries and planting for filling blanks or replacing felled areas.

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.

APPENDIX XIII—contd.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings freeing suppressed seedlings, purchase seedlings.

Cutting or burning under growth, 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. Purchase or making of perishable articles such as a baskets, pots and mashaks.

Cutting back of injured plants in *regeneration areas*. Clearing and cutting of lines when done in connection with regeneration areas. Pay and travelling allowance of temporary establishment employed on *re-generation areas*.

Repair of stores, tools and plant used on these works, carriage of stores, tools and plant used on these works, otherwise than on first receipt.

All expenditure on tending crops in areas under concentrated regeneration in periodic Block-I.

Cost of all measures for protecting forests from fire.

EXAMPLES :

Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire.

Sweeping up of dead leaves.

Laying out and keeping in order travellers, camping grounds in fire protected forests.

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 stores, tools and plant used in fire protection.

Carriage of stores, tools and plant used in fire protection, otherwise than on first receipt.

Expenditure in connection with organisation, improvement and extension of forests, 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.

APPENDIX XIII—*contd.*

Cutting and clearing of interior lines where not required solely or principally as roads or paths or other works connected with reproduction.

Cutting creepers.—unremunerative thinning in *areas not allotted to the regeneration period.*

Pruning.—Clearing or collecting of debris after fellings.

Thinning and cutting out of inferior species when these operations are distinct from the main exploitation prescribed.

Cutting back of burnt trees, poles, sapplings or coppice where the operation is not a profitable one.

Destruction of injurious animals.

Expenditure on pamphlets for publicity purposes.

Expenditure on films, slides, etc. for publicity and propaganda.

Minor-Head :— (a) Direction and Administration

Sub-Head :—(2) Divisional Offices

(5) PAYMENTS FOR PROFESSIONAL AND SPECIAL SERVICES.

.. All charges connected with legal business.

EXAMPLE :

.. Witnesses' expenses.

Copying judgments.

Stamps.

Decretal amounts including costs payable by Government to the other party in a suit.

All other costs connected with the institution or defence of cases in court, excluding pleaders' fees.

Note 1.—Pleaders fees are debitable to the Legal Remembrancer's grant.

Note 2.—Expenses incurred by forest officers in feeding and sending for trial before a Magistrate persons arrested under section 64 of the Indian Forest Act, (XVI of 1927) 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.

(R. D. No. 5929/28 of 6th Novembr 1931 and 9299/28 of 23rd September 1932)

(6) RENTS, RATES AND TAXES

EXAMPLE :

Payment of share to Khatedars.

Share of revenue paid to owners of forests leased or taken over for management by Government.

APPENDIX XIII—*contd.*

(19) MATERIALS AND SUPPLIES

Cost of uniforms and clothing supplied to protective establishment either permanent or temporary, but not to office peons and other class IV staff (*See Office Expenses*).

(26) OTHER CHARGES

All expenditure under Divisional Offices not chargeable under other detailed heads.

EXAMPLES :

Charges in connection with drift and waif timber, including amounts paid for salvaging, collecting, moving, storing and disposing of such timber.

Pay and travelling allowance of temporary establishment employed on drift timber works.

Repair of stores, tools and plant used on such works.

Carriage of stores, tools and plant used on such works otherwise than on first receipt.

Charges in connection with confiscated forest produce of all kinds.

Carriage of confiscated produce.

Expenses in connection with the collection of duty on foreign timber and other forest produce including pay and allowances of temporary establishments engaged on this work or in protecting or collecting foreign timber.

Charges relating to revenue in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or certain other rights.

Collection, preparation and carriage of museum and herbarium specimens and produce for forest schools, museums, exhibitions, etc.

Rewards to establishment or other persons when duly authorised,

Charges in connection with chemical analysis and experiments.

Charges in connection with meteorological observations.

Charges in connection with cutting, collection, baling and storage of fodder against famine or scarcity and supply of fodder to areas affected by famine or scarcity, including cost of presses, sheds and establishments specially entertained for such operations, and all other incidental charges.

Minor Head : (g) Forest Produce.

Sub-Head : (3) Development of grass birs.

(25) SUSPENSE

Work Advances

Advances to contractors, suppliers and labourers in connection with the execution of works.

APPENDIX XIII *+contd.*

Major Head : 313 Forest.

Minor-Head : (a) Direction and Administration.

Sub-Head : (2) Divisional Offices.

(1) SALARIES

Pay of Officers

Pay, officiating pay, special pay and leave salary of all gazetted officers, both permanent and temporary. Leave salary of officers on deputation or in foreign service, which cannot be debited in the accounts of any particular Division will be shown in the accounts of the General Direction Division but debited to this head.

Pay of Establishment

Pay, officiating pay, special pay and leave salary of all classes of non-gazetted establishment, both permanent and temporary. Leave salary of subordinates on deputation or in foreign service, which cannot be debited in the account of any particular Division, will be shown in the accounts of the General Direction Division but debited in this head.

(1) SALARIES

*Interim Relief**Dearness Allowance*

Dearness Allowance to all classes of officers and establishments, both permanent and temporary.

(1) SALARIES

Other Allowances

House rent allowance.

Reimbursement of medical bills.

Tribal allowance.

Other local allowances.

(3) TRAVEL EXPENSES

Travelling allowance, including permanent travelling allowance of all classes and grades of officers and establishment both permanent and temporary,

(4) OFFICE EXPENSES

Charges for stationery of all kinds not supplied by the Director of Stationery, for whatever work the stationery may be required; railway freight and other charges on stationery articles supplied by the Director of Stationery.

Carriage of Government tents, office furniture, boxes containing office books and papers; pay of tent pitchers or postal runners on temporary establishment, carriage of post.

Rents, rates and taxes on account of office or other buildings used for Government purposes; rent for telephone connections; rent for godowns and depots when not hired temporarily and charged to works.

APPENDIX XIII—concl'd.

Official postage including cost of State telegrams, registration and insurance of letters and parcels, fees for registration of abbreviated telegraphic addresses and special instructions for delivery of telegrams.

Repair of tents and apparatus belonging thereto and camp office furniture.

Repair of stores, tools and plant for office use.

Carriage of parcels otherwise than by post, when not chargeable to other heads.

Fuel for office use.

Lighting office.

Sweeping office.

Purchasing and watering tattsis.

Binding and preserving books and office records.

Mounting maps.

Purchase and carriage of books, maps and printed forms.

Tin map cases.

Carriage of money from or to treasuries.

Repair of arms and accoutrements.

Seals.

Purchase of mats and chicks for office and rest houses.

Purchase of railway time tables, postal guides, etc.

Trestles for storing tents.

Uniforms for office peons and other class IV staff.

Commission on money orders.

Medicines.

APPENDIX XIV

(Article 314)

**RULES FOR THE COLLECTION OF FOREST REVENUE (INCLUDING
GRAZING) FEES BY VILLAGE OFFICERS AND FOR THE
PAYMENT OF REMUNERATION TO THEM**

(R. D. Nos. 1511 of 11th March 1887, 3239, of 7th April 1913, and 2210/33 of 21st December 1934)

I. When the agency of village officers is in future employed in the collection of forest revenue (including grazing fees), 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.

APPENDIX . XIV—*contd.*

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 (3 paise) in the rupee to the talati and 3 pies ($1\frac{1}{2}$ paise) in the rupee to the patel. In calculating the amount of remuneration due to any village officer fractions of a rupee above fifty paise 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 officers 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 chalans. 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.

V. The Forest Officer, on receiving the amount or giving the chalan, shall obtain a receipt from the village officer for the remuneration deducted in the following form :—

*Receipt for remuneration due for the collection of Forest revenue by the officers
of village , Taluka , District.
From 19 to 19.*

Name of Village	Date of collection	Gross amount collected	Remuneration due		Net amount to be paid into Treasury	Remarks
			Rate	Amount		

Received Rs.

Date

Patel

Received Rs.

Date

Talati

VI. If in any village any difficulty be felt in obtaining the countersignature of the officers of the Forest Department, the Conservator may, after satisfying himself of the difficulty, authorise the Treasury or Sub-Treasury Officer concerned to receive forest revenue collected by village officers without the countersignature

APPENDIX .XIV—concl.

on the chalan by officers of the Forest Department. The officer receiving the money should see that the calculation of the remuneration is correct, and should send the chalan and the receipt for remuneration to the Range Forest Officer in whose accounts the receipts of such village are accounted for.

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 Deputy Conservator of Forests shall as prescribed in article 314 of this Manual and rule 167 of F. P. II 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.

Note.—Cheques for this purpose can be drawn even for amounts less than Rs.10 if necessary.

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 XV

(Articles 537, 540, 548, and 555)

**MEMORANDUM OF INSTRUCTIONS FOR (A) FILING RECORDS
(B) SORTING, PRESERVATION AND DESTRUCTION OF RECORDS**

1. The general instructions for numbering and maintenance of files and classification, preservation, and destruction of records, in non-secretariat offices are contained in G. R. G. A. D. No. BKT-INS-1064-AES-III, dated 29th July 1964.

2. The list of tri-letter signs for the compilations and sub- compilations for the subjects dealt with in the Forest Department prepared by the Chief Conservator in pursuance of paragraph 9 of the above Government Resolution is given in Annexure A, while the A. B. C. D. list for classification of records for preservation and destruction, prepared by him in pursuance of paragraph 27 of the same G. R. and approved by Government under A. & C. D. Memo No. FST-1069-U.-O-2164-P, dated 22nd January 1970 and FST-1069/99998-सने 1971-P, dated 7th February 1972, is printed as standard Form No. Special For 28-E (Revised). These should be followed by all offices in the Forest Department.

ANNEXURE A

List of Compilation Files to be maintained in Forest Offices

Sr. No.	Name of compilation	Abbreviation of the compilation in tri-letters	Name of sub-compilation
1	2	3	4
<i>Gujarati/English</i>			
1	Accounts	સાચ/ACT	Cash Account of the (a) Office of the C. C. F./C. F./D. F. O. as the case may be. (b) Subordinate offices. (c) Summaries of Revenue and expenditure. (d) Cancelled vouchers.
2	General Provident Fund	ગરુડ/GPF	(a) G. P. Fund of Class IV Government servants. (b) G. P. Fund of other than Class IV Government servants.
3	Advances	વડાવ/ADV	(a) Festival Advance. (b) General Provident Fund Advance. (c) G. P. Fund Final withdrawal. (d) Pay and T. A. Advance (O. B. A.) (e) Conveyance Advance. (f) House Building Advance (g) Other Advances.
4	Annual Administration Report.	વરુડ/AAR	
5	Bills	વડા/BLS	(a) Pay bills (Separate files to be kept for staff under different categories). (b) T. A. Bills (Separate files to be kept for Gazetted and Non-Gazetted staff. (c) Contingent bills (d) Refund Bills
6	Books and Maps ..	વડા/BKS	(a) Books (b) Maps
7	Buildings, Wells, Tanks.	વડા/BLD	(a) Residential buildings. (b) Rest houses and other non-Residential buildings. (c) Wells. (d) Tanks, Dams.

ANNEXURE A—contd.

Sr. No.	Name of compilation	Abbreviation of the compilation in tri-letters	Name of sub-compilation
1	2	3	4
<i>Gujarati/English</i>			
8	Communications ..	મગ્/COM	(a) Roads (b) Bridges
9	Budget ..	મગ્/2/BGT	(a) Normal (b) Plan
10	Clothing (Dress articles and Uniforms).	મગ્/3/CLO	(a) Protective staff (b) Peons i. e. Class IV (c) Drivers, Cleaners, Zoo staff etc.
11	Conferences ..	મગ્/4/CFR	(a) Central Board of Forestry meetings. (b) Wild Life Board Meetings. (c) Liaison meetings at F. R. I. Dehra Dun. (d) Senior Forest Officers' Conference. (e) State Forest Officers', Conference. (f) Other Miscellaneous Conferences.
12	Diaries ..	મગ્/5/DIR	(a) Officers (b) Subordinate staff
13	Establishment ..	મગ્/6/EST	(a) Gazetted (b) Protective (c) Office (d) Work-charged
14	Forest Organisation ..	મગ્/7/FOR	(a) Forest Policy (b) Working Plan (c) Demarcation (d) Territorial changes (e) Forest Settlement (f) Plantations (g) Soil Conservation
	Fire Protection ..	મગ્/8/FPT	
15	Forest Labourers' Co-operative Societies.	મગ્/9/FLS	
16	Grass and Grazing ..	મગ્/10/GRZ	(a) Grazing (b) Grass Vedis and Bids (c) Grass Kurans (d) Grass Contractors for 5 years, 10 years, etc.

ANNEXURE A—*contd.*

Sr. No.	Name of compilation	Abbreviation of the compilation in tri-letters	Name of sub-compilation-
1	2	3	4
		<i>Gujarati/English</i>	
17	Government Gazettes (to be filed partwise) (Notifications pertaining to changes in areas such as afforestation and dis-afforestation, Acts, and orders and Regulations, pertaining to Forest Department to be filed separately.)	૨૧૩૨/GZT	
18	Government Resolutions and Circulars.	૨૧૩૫/GRS	
19	Inspections	૨૧૩૬/IPN	(a) Audit Memos by the A.G (b) Office Inspection by higher authorities. (c) Office Inspection of subordinate office. (d) Dafter Inspections.
20	Industries	૨૧૩૭/IND	(a) Kuth industry. (b) Paper and pulp industry. (c) Match industry. (d) Saw Mills (e) Seasoning and wood preservation. (f) Ply-wood and Fibre-board industry. (g) Textile industry. (h) Tanning industry. (i) Cottage and small scale industries.
21	Legislative Questions.	Assembly	૨૧૩૮/LAQ
22	Legislative Questions.	Council	૨૧૩૯/LCQ
23	Loksabha	Questions	૨૧૪૦/LSQ
24	Land		૨૧૪૧/LND
			(a) Land Policy. (b) Grant of land for cultivation. (c) Grant of land to institutions. (d) Grant of land for other purposes.
25	Minor Forest Produce		૨૧૪૨/MFP
			(a) Development. (b) Exploitation. (c) Sale and supply. (d) Free grant.

ANNEXURE A—concl'd.

Sr. No.	Name of compilation	Abbreviation of the compilation in tri-letters	Name of sub-compilation
1	2	3	4
<i>Gujarati/English</i>			
26	Malki trees	૫૧૧/TRS	
27	Mines and Minerals	૫૧૦/MNL	
28	Office correspondence and procedure.	૩૫૫/OFC	
29	Five Year Plan ..	૫૧૫/FYP	(a) Previous Plans (b) Current Plans (c) Future Plans
30	Miscellaneous ..	૫૨૫/MS	
31	Forest Publicity and Liaison.	૧૦૫/PUB	
32	Forest Research and Experiments.	૧૨૫/RES	
33	Rights and Privileges — Forest Settlements and Forest villages.	૬૬૫/RPS ૨૨૫/SET	
34	Stores Machinery Tools and Plants.	૨૨૨/STR	(a) Machinery. (b) Tools and Plants. (c) Live stock. (d) Dead stock.
35	Stationery ..	૧૫૫/STN	
36	Forms ..	૩૨૫/FRM	
	Printing ..	૭૫૩/PRT	
37	Scarcity ..	૨૭૫/SCY	(a) Supply of fodder. (b) Others scarcity works.
38	Standing orders ..	૨૫૬/STO	(a) Issued by C. C. F. (b) Issued by C. Fs. (c) Issued by D. F. Os. (d) Issued by A. G. (e) Issued by others.
39	Forest statistics ..	૨૬૩/STC	
40	Timber Returns ..	૬૧૫/TRN	
	Timber and Fuel ..	૬૩૫/TMR	(a) Exploitation. (b) Sales. (c) Supplies (d) Free Grants.
41	Tour programmes ..	૫૧૩/TRP	
42	Seed supply and Vanamohotsava.	૧૫૫/VMH	
43	Working orders ..	૧૩૫/WKO	(a) Issued by C. C. F. (b) Issued by C. Fs. (c) Issued by D. F. Os.
44	Wild Life Preservation	૧૫૫/WLP	

APPENDIX XVI

(Article 552)

LIST OF BOOKS, REGISTERS ETC., REQUIRED TO BE MAINTAINED IN THE DIVISIONAL FOREST OFFICE AND ITS SUBORDINATE OFFICES

Sr. No.	Description	G. F. M. Form No.	Press No.
DIVISIONAL OFFICE			
1	Register of reserved and other kinds of forests .. ..	..	For. 323
2	Record of Ranges, rounds and beats with names of forests (if unorganised) or blocks and compartments (if organised) and area of each forest and compartment.	1	..
3	Control books for working Plan (Paras 216 and 217 of Working Plan Code).	..	For. 17 and 17-A
4	Record of works of improvement (Para 218 of Working Plan Code).	..	For. 19-A
5	Register of forest lands given out on lease	2	Spl. For. 59
6	Register of securities furnished by subordinates.	4	R. M. 19
7	Statement of immovable property held on first appointment/for the period of	..	Gen. 122 (e) (Revised).
8	Distribution list of subordinates	5	..
9	Register of leave granted to subordinates	6	..
10	Register of sanctioned capital works	11	For. 306 Spl. For. 92
11	File of monthly return of receipts and issues of timber and other forest produce in depots.	24	For. 293
12	Register showing details of timber and other forest produce credited in form G. F. M. 24 and the quantity for which contractors or workmen were paid.	25	For. 41
13	Register of forest produce removed by right and privilege holders.	27	..
14	Register of free grants of forest produce	28	For. 3
15	Register of forest produce and other property seized and disposed of.	29	For. 42
16	Register of stores, tools and plant .. ..	..	Gen. 44

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press No.
17	Register of live stock	App. XII	..
18	Cash book	30	For. 300
19	Register of revenue demands	34	For. 361
20	Register of revenue outstandings	35	For. 296
21	Receipt book .. ..	..	For. 81 and Gen. 113.
22	Register of forest remittances	37	For. 223
23	Register of cheques .. ..	..	For. 4e
24	Register of contingent charges .. ..	..	For. 10e
25	Service stamp register Form A .. ..	..	Gen. 98
26	Service stamp account Form B .. ..	..	Gen. 98-A
27	Contractors' and disbursers' ledger	38	For. 261
28	Register of budget grants and monthly and progressive revenue and expenditure in each unit. .. ..	..	For. 5
29	Register of receipts of forest deposits .. ..	..	Try. 28
30	Register of repayment of deposits .. ..	..	Try. 29
31	File of gazetted officers' pay bills .. ..	..	Gen. 7e and 7-Ae
32	File of establishment pay bills .. ..	..	Gen.1 and 2.
33	Subsidiary register of supplementary pay bills .. ..	..	Gen. 213
34	Register of increments .. ..	..	..
35	Register of withheld claims (of pay and allowances) .. ..	..	..
36	Register of festival advances .. ..	..	..
37	Register for watching the recovery of advances .. ..	..	Spl. For. 112
38	Register of travelling allowance bills .. ..	..	For. 20
39	Receipts register .. ..	..	Gen. 33 g.
40	Issue register .. ..	..	Gen. 33 cg.

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press No.
41	Docket sheet register .. .. .	..	Gen. 63g.
42	Register of ephemeral cases .. .. .	..	Gen. 64 g.
43	List of books and maps in the library of an officer .. .. .	..	Gen. 125
44	Register of receipts and issues of pass and other books and forms. .. .. .	..	For. 16
45	Divisional register of forest offences .. .. .	..	For. 11 or 11-A
46	Register of demarcation .. .. .	..	For. 12
47	Book of authorisation to issue passes.. .. .	..	For. 331
48	Gradation list of forest guards .. .. .	..	For. 157
49	Peon's delivery book .. .. .	..	Gen. 52
50	Diary book .. .. .	..	For. 333
51	Register of malki numbers from which wood is allowed to be removed. .. .. .	..	For. 13
52	Register of agreements .. .. .	..	For. 25
53	File of Conservator's memoranda intimating issue of game licences. .. .. .	..	Spl. For. 31
54	Register of artificial plantation .. .. .	..	Try. 187.
55	Register of Government promisory notes, war bonds, postal cash certificates, etc. kept in the treasury for safe custody. .. .. .	..	For. 262
56	Register of inamdar's share bills (khoti register) .. .. .	..	..
57	Register of issues of books and maps .. .. .	..	..
58	Register showing the inspections of subordinate offices in the division. .. .. .	..	..
59	Register of authorisations issued to subordinates to keep pass, permit and receipt books. .. .. .	..	..
60	Register of sanctioned estimates of works .. .. .	..	..
61	Register of sanctions to expenditure (miscellaneous and fixed charges). .. .. .	..	..
62	Game book .. .. .	..	..

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press. No.
63	Register of sanctioned Working Plans (for Working Plans Divisions only) <i>See</i> para 212 of Working Plan Code.	..	..
64	Register of losses to be exhibited in Government accounts.	..	..
65	Register of amounts written off	.. ..	..
66	Liability register	.. ..	Gen. 283g
67	Register of malki applications	.. ..	..
RANGE OFFICE			
1	Register of reserved and other kinds of forests	.. ..	For. 323. or Spl. For 33.
2	Record of rounds and beats with names of forests (if unorganised) or blocks or compartments (if organised) and area of each forest or compartment.	1	..
3	Register of leave	.. .. 6	..
4	Bill book	.. .. 7	For. 277
5	Permit for timber	.. .. 8	For. 170
6	Permit for firewood and other minor produce	.. 9	For. 169
7	File of monthly returns of receipts and issues of timber and other forest produce in depots.	24	For. 29-3
8	Register of stores, tools and plant	.. ..	Gen. 44
9	Cash book	.. .. 30	For. 300
10	Cash account file	.. .. 32	For. 350 and 351.
11	Receipt book	.. ..	For. 81 and Gen. 113
12	Service stamps register-Form A	.. ..	Gen. 98
13	Service stamp account-Form B.	.. ..	Gen. 98-A
14	Contractors' and disbursers' ledger	.. .. 38	For. 261

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press No.
15	File of pay bills of permanent and temporary establishments.	..	Gen. 1 A and 1.
16	Receipts register .. .. .	..	Gen. 33g.
17	Issue register .. .. .	..	Gen. 33cg.
18	Docket sheets register .. .. .	..	Gen. 63g.
19	Register of ephemeral cases .. .. .	..	Gen. 64g.
20	Order book in which the Divisional Forest Officer enters the orders	..	For. 347
21	List of books and maps .. .. .	..	Gen. 125
22	Register of receipts and issues of pass and other books and forms.	..	For. 16
23	Register of work done by live stock and expenditure on their upkeep. App. XII	..	..
24	Register of malki lands from which wood is allowed to be removed.	..	For. 13
25	Register of fires .. .. .	..	For. 47
26	Forest journal .. .. .	..	For. 336
27	Diary book .. .. .	..	For 333
28	Book of first report of offences .. .. .	..	For. 128
29	Book of licences for sawing timber .. .. .	..	For. 171
30	Peon's delivery book .. .. .	..	Gen. 52
31	Register of artificial plantations .. .. .	..	Spl. For 31
32	Record of game licences .. .. .	..	..
33	Register of game killed .. .. .	..	..
34	Standing order file .. .. .	..	..
35	Working order file .. .. .	..	..
36	Register showing inspections of subordinate offices	..	..

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press No.
ROUND OFFICE			
1	Register of reserved and other kinds of Forests	..	For 324 or Spl. For. 33
2	Record of beats with names of forest or block and compartment, and area of each forest or compartment.	1	..
3	Register of forest lands given out on lease	2	Spl. For. 59
4	Kirkol permit book	9	For. 169.
5	Register of stores tools and plant	..	Gen. 44
6	Cash book	30	For. 302
7	Cash account file	33	For. 351
8	Receipt book	..	For. 81 and Gen. 113
9	Service stamp register-Form A	..	Gen. 98
10	Service stamp account-Form B	..	Gen. 98-A
11	Acquittance rolls file	..	Gen. 43
12	Receipts register	..	Gen. 33g.
13	Issue register	..	Gen. 33eg.
14	Order book in which Divisional Forest Officer and Range Forest Officer enter orders.	..	For 347
15	Register of maps	..	Gen. 125
16	Register of permits for timber	..	For. 21
17	Pass Books	..	For. 189 and 190.
18	Register of grazing fee collections	..	For. 14
19	Diary book	..	For. 333
20	Peon's delivery book	..	Gen. 52
21	Book of first report of offences	..	For. 128
22	Book of inquiry report of offences	..	For 116

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press No.
23	Register of offenders	.. ..	For. 15
24	Standing orders file	.. ..	.. ..
25	Working orders file	.. ..	.. ..
26	Register of grants of wood for agricultural implements (where such is given). Form to be prescribed by Conservator.	.. ..	.. ..
REGISTERS AND FORMS FOR DEPARTMENTAL WORKING OF COUPES I-FOR FOREST DEPOTS			
1	Marking register	.. ..	14
2	Conversion register	.. ..	15
3	Daily measurement register	.. ..	16
4	Jungle register	.. ..	17
5	Ravangi patrak	.. ..	18
6	Monthly progress report	.. ..	19
7	Pass book	.. ..	For 190
8	Book of first report of offences	.. ..	For. 128
II-FOR SALE DEPOTS			
1	Depot register	.. ..	20
2	Lotwari register	.. ..	21
3	Depot sale and delivery register	.. ..	22
4	Receipt control book (Kachha)	.. ..	23
5	Bill book	.. ..	7 For. 277
6	Register of store, tools and plant	.. ..	Gen. 44.
7	Cash book	.. ..	30 For. 300 or 302
8	Cash account file	.. ..	33 For. 350
9	Receipt book	.. ..	For. 81 and Gen. 113.
10	Service stamp register-Form A.	.. ..	Gen. 98

APPENDIX XVI—*contd.*

Sr. No.	Description	G. F. M. Form No.	Press No.
11	Service stamp account-Form B.	..	Gen. 98-A.
12	Receipts register	..	Gen. 33g.
13	Issue register	..	Gen. 33cg.
14	File of sale slips	..	For 329 or 359
15	Pass book	..	For 189 For 190
16	Wagon pass register	..	For 22
17	Book of first report of offences	..	For. 128
18	Book of enquiry report of offences	..	For 116
19	Peon's delivery book	..	Gen. 52
NAKA OFFICE			
1	Permit book	9	For. 169
2	Cash book	30	For. 302
3	Cash account file	33	For. 351
4	Pass books	..	For. 189, 190 and 191
5	Wagon pass register	..	For. 22
6	Pass checking register	..	For. 23
7	Book of first report of offences	..	For. 128
BEAT GUARDS			
1	Diary book	..	For. 334
2	Book of first report of offences	..	For. 128
3	Register of kirkol permits	..	For. 24
SAW MILLS			
1	Bill book	7	For. 277
2	Register of receipts of timber etc.
3	Register of daily intake of timber

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Sr. No.	Description	G. F. M. Form No.	Press No.
4	Register of daily out turn of timber ..		
5	Saw mill lotwari register ..		
6	Register of delivery of sizes ..		
7	Register of supply of sizes ..		
8	Register of daily stock ..		
9	Register of issue note ..		
10	Register of sale and supply of sizes ..		
11	Register of disposals of timber etc. ..		For. 2
12	File of monthly returns of receipts and issues of timber etc.	24	For. 293
13	Register of stores, tools and plant ..		Gen. 44
14	Cash book ..	30	For. 300 or 302
15	Cash account file ..	32	For. 350.
16	Receipt book ..		For. 81 Gen. 113
17	Service stamps register-Form A ..		Gen. 98
18	Service stamp account-Form B ..		Gen. 98-A
19	Contractors' and disbursers' ledger ..	38	For. 261
20	File of pay bills ..		Gen. 1 and 2
21	Register of muster rolls ..		Gen. 47
22	Receipts register ..		Gen. 33g.
23	Issue register ..		Gen. 33cg.
24	Pass books ..		For. 189 and 190
25	Peons delivery book ..		Gen. 52.
26	Register of receipts and issues of consumable stores of saw mills.		Spl. For. 24.
27	Block register ..		

APPENDIX XVII

(Article 563)

KEY TO LIST OF BOOKS IN THE OFFICES OF THE CONSERVATORS
AND DIVISIONAL OFFICERS

A

Forest Administration Reports

- (i) Gujarat.
- (ii) Other States :
 - (a) Andhra Pradesh.
 - (b) Assam.
 - (c) Haryana.
 - (d) Jammu and Kashmir and so on.
- (iii) Review of the Forest Administration Reports of 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 India.

D

Commerce and Trade

E

Report on Forests and their management

- (i) Indian.
- (ii) Foreign.

F

Science

- (i) Forestry including Silviculture.
- (ii) Forest Botany.
- (iii) Entomology.
- (iv) Geology.
- (v) Forest Engineering.
- (vi) Economic products and Forest Utilization.
- (vii) Bulletins
- (viii) Wild Life and so on.

APPENDIX XVII—concl'd.

G

Working Plans

- (i) Circle proper
- (ii) Other Circles (Gujarat)
- (iii) Other States.

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 Gujarat—
 - (a) Rules under Acts of the Government of Gujarat.

K

- (i) Forest Department Codes, Manuals, Rules and Regulations.
- (ii) Other Codes, Manuals, Rules and Regulations.

L

List of Officers and periodicals

- (i) Government of India Gradation lists.
- (ii) Indian Civil Lists.
- (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 XVIII

(Articles 554 and 571)

INSTRUCTIONS FOR INSPECTION OF OFFICES

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 requirement of each office necessitates. 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 XVI and should be on the following lines :—

I DIVISIONAL FOREST OFFICES

(1) *Record of reserved and protected forests (form, For. 323, 324).*—(i) This is supplied by the Forest Settlement Officer *vide* Article. 95 of G. F. M. II and should subsequently be kept posted upto date by the Deputy Conservator of Forests.

(ii) See that it has an alphabetical index of the names of the villages.

(iii) Compare with Government Gazette notifications which should be filed separately with a chronological index and see that the register is correctly written up and the dates on which entries are made therein and the map record is corrected are entered in the columns provided for the purpose in the chronological index; and see also that the entries in the register have been attested by the Deputy Conservator of Forests.

Note.— The object of this is to ensure the posting upto 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 21 of the Indian Forest Act duly published in respect of each reservation under section 20 ? All such notifications should be filed together in a separate file.

APPENDIX XVIII—contd.

(2) *Maps of reserved and protected forests.*(i)—Are all village maps duly coloured and corrected upto 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 (Press No. Gen. 125).* See that.—(i) It has an index as follows:—

					Page
I	Index map	..	..	--
II	Topo sheets	..	..	..	"
	1 " "	..	..	..	"
	2 " "	..	..	..	"
	4 " "	..	..	..	"
	8 " "	..	..	..	"
III	Settlement Maps	..	..	..	"
IV	Taluka maps	..	..	..	"
V	Village maps	..	..	..	"
	Amreli taluka	..	..	..	"
	Dhari taluka	..	..	..	"

and so on.

(ii) Each of the first four classes has a separate serial number and class V 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, III-3;

III-5, IV-6, V-A-4, V-D-5 and so on ;

(v) the maps have been kept in that serial order ;

(vi) acknowledgements 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 G. F. M. 2).*—(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?

(v) Are all dues for the year entered in divisional form G. F. M. 35 Register of revenue outstandings ?

(5) *Records of Ranges, Rounds and beats (Form G. F. M. 1).*—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 No. For. 12).*—Have all the transactions that appeared in the monthly classified abstract (Form G. F. M. 40) been entered in this register ? Have also all the transactions carried out without cost to Government been so recorded ?

APPENDIX XVIII—*contd.*

(7) *Register of Malki lands from which wood is allowed to be removed (Press No. For. 13).*—(i) See that the register is permanent, bound with sufficient pages, and that the entries are made villagewar.

(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 (Paras 216 and 217 of Working Plan Code).*—(i) See whether these have been maintained in the forms prescribed in the sanctioned working plans.

(ii) See whether the blocks and compartments have been entered in the order and according to the years given in the working plans and then 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.

(iii) Are excesses and deficits duly accounted for ?

(iv) Are departures, if any, from the plan authorised in each case?

(v) 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.

(vi) Have control books been kept up for forests for which no working plans have been framed? Article 217 of G. F. M. II.

(vii) Have the previous orders issued on the control forms been carried out ?

(9) *Return of receipts and issues in depots (Form G. F. M. 24).*—(i) See that this contains an account of every operation from start to finish, *i. e.* from girdling and marking of tress to disposal of the material in the sale depots.

(ii) Compare and check all receipts and disposals with expenditure and receipts, respectively, in the monthly classified abstract and with forest depot returns in forms G. F. M. 19 to 22 and sale depot return in Form G. F. M. 24.

(iii) In divisions where timber operations are carried out, this register is likely to be burdened with a large number of entries under 'forest depots' 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 G. F. M. 24 for which contractors are to be paid (Form G. F. M. 25).*—Trace all the material credited in Form G. F. M. 24 and the payments charged in Form G. F. M. 40 each month in this register.

Note.—The main object of the register is to prevent overpayment.

(11) *Register of outstandings (Form G. F. M. 35)*—Is this register written and is the return in Form G. F. M. 36 prepared according to the instructions laid down in Article 442 (2) of G. F. M. 1 ?

APPENDIX XVIII—*contd.*

(12) *Register of free grants (Form G. F. M. 28).*—(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* Article 92 etc. of G. F. M. III.

(iii) See that the instructions in Article 96 of G. F. M. III are being followed.

(iv) 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

Sr. 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 Dy. C. F.	Final report of R.F.O

(13) *Register of Live stock.*—Is this written up in accordance with the orders contained in Appendix XII to G. F. M. I ?

(14) *Register of stores, tools and plant (Press No. Gen. 44).*—(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 and rest house 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 Deputy Conservator of Forestes in token of his annual stock taking ?

APPENDIX XVIII.—concl'd.

(15) *Cash Book (Form G. F. M. 30)*.—Check the postings in the following subsidiary books and files :—

(i) *Receipt book (Press No. For. 81 and Gen. 113)*.— (a) Any instance of money received not having been credited in the cash book the same day ?

(b) Has any amount which should have been paid direct into the treasury been received in cash ?

(ii) *Cash accounts of subordinate officers (Form G. F. M. 32)*.— (a) see that the entries made in the docket are correct and that they have been correctly accounted for in the divisional cash book.

(b) See that the duplicate copies have been sent to the subordinate concerned.

(c) See that the cash balances shown in the subordinates' cash accounts tally with those shown in the divisional Form G. F. M. 38 and that if there is any variation it is properly explained by a note written in ink in the subordinate's cash account concerned.

(iii) *Register of cheques (Press No. For. 4(e))*.— (a) To be first checked with the cheque coanterfoils.

(b) Were any cheques drawn for expenditure on works not actually carried out ?

(iv) *Contractors' and disbursers' ledger (Form G. F. M. 38)*.— (a) See whether the recoveries on Cr. side tally with the amounts admitted in the subordinates' cash accounts (Form G. F. M. 32).

(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 G. F. M. 40) (Serial No. 23)*.

(vi) *Schedule of remittances (Form G. F. M. 37)*.— See that the monthly total only of each account unit is given in the cash book.

(vii) *Register of contingent charges (Press No. For. 10e)*.— (a) Check with available vouchers under Rs. 100.

(b) See that the daily total is carried to the cash book, and

(c) Whether due vigilance and economy are being exercised in respect of contingent expenditure (Article 195 with note and 570 of G. F. M. I.).

(viii) *Register of receipts of deposits and (ix) register of repayment of deposits*.—(a) Examine these registers and also lapsed deposits in respect of undue delay in settling deposits, which is forbidden *vide* Article 439 (with note) and 441 of G. F. M. I.

(b) See that amounts to be credited direct as revenue are not credited as deposits (Article 293 of G. F. M. 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 ?

APPENDIX XVIII—*contd.*

(16) *Record of sanctioned capital works (Form G. F. M. 11).—* (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 (Press No. For. 5)* (i) Is this written according to ranges and other account units submitting accounts direct to the Deputy Conservator of Forests ?

(ii) Is it in harmony with the Accountant General's monthly summary ?

(18) *Register of Pass, Permit and similar other important books (Press No. For 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) Has a record of the printed numbers of the first and the last pages of each book issued been maintained ?

A list should be drawn up in duplicate, the original copy being filed in a separate file in the divisional office and the duplicate (carbon copy) sent to the R. F. O. concerned with the consignment of the pass and permit books.

(iii) Is the stock on hand correct according to last balance ?

(iv) Is the stock out of proportion to requirements ?

(v) See that no books are sold to contractors or others direct from the divisional office and if any books are so sold due to very exceptional circumstances under the written orders of the Deputy Conservator of Forests see that the price thereof is credited and an intimation regarding their issue is sent to the Range Forest Officer concerned.

(19) *Authorisations 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 authorisation

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.

Deputy Conservator of Forests

Is a register of such authorisation maintained ?

APPENDIX XVIII—*contd.*

(20) *Authorisations to issue passes (Press No. For. 331).*—(i) Have any of the authorisations been granted injudiciously ?

(ii) Have the conditions to be complied with in each case been clearly laid down in the authorisation ?

(iii) Is the time allowed in each authorisation within the time stipulated in the agreement in the case of contracts given out by the department ?

(iv) Was each time expired authorisation returned immediately and pasted on to the counterfoil in the book ?

Note.—The authorisation should be retained by the person authorised, but on expiry of the time or cancellation of authorisation, he should return the same together with the counterfoils of used passes and unused pass books to the Dy. C. F. according to rule 71(7) of the Bombay Forest Rules, G. F. M. II, and the conditions in the printed authorisation form.

(21) *Pay bill Files (Press No. Gen. 7, 7-A, 1 and 2). See that.*—(i) separate files are kept for the pay bills of (a) gazetted officers (b) rangers and foresters, (c) forest guards (d) clerks and (e) peons ;

(ii). Proper receipts (stamped where necessary) are forthcoming in the case of payments made to the establishment ;

(iii) When arrear pay is paid a note regarding the payment is made against the amount shown as withheld in the original bill in order to avoid double payment;

(iv) Not more than one bill was prepared for arrear salaries for more than one month drawn at one time ;

(v) The subsidiary register (press No. Gen. 213) prescribed in Article 345 (iii) G. F. M. I, is maintained and posted to date.

(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 Deputy Conservator of Forests 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 ?

(iv) Have all bills passed by the Deputy Conservator of Forests and the Conservator been entered in the prescribed register (Press No. For 20) ?

(vii) Is there any entry of double payment in it ?

(viii) Are proper receipts (stamped where necessary) forthcoming for payments made ?

(23) *Monthly classified abstract (Form G. F. M. 40).*—(i) Examine with forms G. F. M. 24, 25, 35.

(ii) Trace every rate to its authority.

APPENDIX XVII—*contd.*

(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 :—

113—(a) Sale of Timber etc- 2 by consumers or purchasers-Timber.

Range	Kind	Quantity	Rate	Amount.
-------	------	----------	------	---------

113—(a) Sale of Timbers etc. 2 by consumers or purchasers-Firewood and charcoal.

Range	Quantity	Rate	Amount.
-------	----------	------	---------

Do. Bamboos.

Range	Kind	No.	Rate	Amount.
-------	------	-----	------	---------

Do. Grazing and fodder grass.

Grazing collections as under —

Range	Kind of animals	No.	Rate	Amount.
-------	-----------------	-----	------	---------

The above details under grazing should be given in the office copy of the abstract for the purpose of the annual returns for 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 :—

113—Forest-Sale of Timber etc., (2) By consumers or purchasers—grazing and fodder grass.

Grazing collections as under —

Range	Kind of animals	No.	Rate	Amount.
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Similarly in the case of expenditure —

(g)—Forest produce - i Preliminary expenditure on exploitation, (14), Minor Works-Cost of marking coupes as under :—

Voucher No.	Period	Block and coupe	No. of		Number of coolies	Rate	Amount
			Boundary trees marked	Standards marked			

Forest conservation etc., Improvement and extension of forests (14) minor works-Fire protection-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:—

APPENDIX XVIII—*contd.*

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
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Do Other works—Cost of silvicultural operations as under :—

Voucher No.	Period	Block or compartment	No. of		No. of coolies	Rate	Amount
			Creepers out 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 Dy. C. F., under the original receipts, when the amount thereof does not exceed Rs. 100/—.

(v) In the case of receipts for sums exceeding Rs. 100/—taken on blank paper, the required vouchers 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 to vouchers should be taken or kept in the range or round Office.

(viii) Receipts for advances made to Range Officers 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 Article 327, G. F. M. I.

(25) *The keeping of documents in cases and sorting, destruction of useless documents*.—Have the instructions regarding filing, sorting, preservation and destruction of records given in Application XV to G. F. M. I been duly attended to !

APPENDIX XVIII—contd.

(26) *Correspondence and Registers of Receipts and issues of Correspondence.* (*Press Nos. Gen. 33 g and 33 cg*).— (i) Examine minutely as regards—

- (a) needless correspondence,
- (b) needless registering.
- (c) 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 should show the issues in the registers and file the acknowledgements.

(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 formal orders on simple matters which could easily be communicated by personal instructions, verbal or in writing. In the latter case the order book (*Press No. For. 347*) prescribed in Article 554 G. F. M. I., should be used. These order books should be carried by the subordinates with them and presented whenever called for by superior officer. It will save a good deal of correspondence.

(Note.—There is a tendency on the part of the Deputy Conservators of Forests to carry on a large portion of their correspondence with the Range Forest Officer 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 regional language by his office establishment. The primary duty of the Range Forest Officer is to be constantly out in his forests for inspection of works, conducting silvicultural 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. They should be entered in the index of the file concerned. Important Resolutions of a standing nature should be filed according to the instructions in Articles 542, G. F. M. I. Others not of a standing nature should be filed chronologically according to departments in the annual files as indexed.

(b) *Circular Orders.*—There ought to be separate files for “standing orders” of permanent nature *vide* Articles 543, G.F.M.I., and for “working orders” in force the time being, 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. file will be given to each order. No register is necessary. The S. O. file will continue from year to year and the W. O. file will be annual.

APPENDIX XVIII—*contd.*

(c) 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.

(d) 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 game licences (G. 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.

(27) *Register of Books (Press No. Gen. 125)*.—(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 acknowledgements (also filed in one case).

(iii) Are the books arranged in the order laid down in Appendix XVII to G. F. M. I ?

(iv) See that all obsolete books are destroyed and written off from time to time.

(v) See that there is only one entry for such periodical publications as civil lists, history of service of gazetted officers, catalogues, etc.,

(vi) Is the register attested by the head clerk in token of his annual stock taking ?

(28) *Departmental Manuals, Financial Publications, Civil Service Regulations, 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 No. For 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 inquiry 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 G. F. M. 29)*.—See that—(i) The property seized in any case is entered in the register only after the Deputy Conservator of Forests has decided that the case is to be prosecuted.

(ii) it is not entered in the case of a compounded offence nor in undetected cases, but, that the procedure prescribed in Articles 253 G. F. M. I., is being followed.

APPENDIX XVIII—*contd.*

(31) *Register of Agreements (Press No. For 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, and have they been signed by competent authorities ?

(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, and also by sureties where personal security bonds are taken ?

(iv) Have all such extensions been entered in the register ?

(v) Has the solvency of the sureties been certified by the Mamlatdars concerned ?

(32) *Register of Securities of Forest Subordinates (G. F. M. 4)*.—(i) Have all subordinate who are required to handle Government money furnished security bonds with 2 sureties or security of other kind, under the provisions of chapter XIII of G. F. M. I ?

(ii) Are all the securities furnished valid ?

(33) *Service Books and Service Rolls*.—(i) Have these been maintained for all subordinates ?

(ii) Are these posted to date according to pay bills ?

(iii) Are the entries on the first page attested and reattested wherever necessary ?

(iv) Have increments been given on the due dates ?

(v) Has the date of birth entered on the first page been verified with reference to documentary evidence and a certificate recorded to that effect ?

(vi) Has the annual certificate of verification of service been recorded under the signature of the Deputy Conservator of Forests ?

(vii) Have timely steps been taken to prepare the pension papers of subordinates due to retire during the year ?

(viii) Have leave accounts been correctly maintained for subordinates for whom they are required to be kept ?

(ix) Has any subordinate been allowed to continue in service after the date of compulsory retirement without sanction of proper authority ?

(x) Have the instructions issued by the Chief Conservator under his standing order No. V-58, dated 15th December 1969 about maintenance of service books been followed ?

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 ?

APPENDIX XVIII—*contd.*

- (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 all 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 behavior of individual clerks or peons ?
- (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 for forests (Form for 323,324)*—(i) Is this attested by the Deputy Conservator of Forests ?
- (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 Deputy Conservator of Forests as to their accuracy ?
- (ii) Have all subsequent alterations as intimated by the Deputy Conservator of Forests been shown on the maps ? (The notes taken by the head clerk under item (i) "record" should serve this check).
- (42) *Register of Maps.* (Press No. Gen. 125).—Follow serial No. 3.
- (43) *Register of Malki lands from which wood is allowed to be removed* (Press No. For 13).—Check this with the divisional register which the head clerk should take with him.
- (44) *Record of Rounds and Beats (Form G. F.M. 1).*—See that this is an extract from the divisional record attested by the Dy. C. F. and hung on a board in the range office.
- (45) *Register of Annual fires* (Press No. For 47).—(i) Is this in the prescribed form ?
- (ii) Check the posting dates with first offence reports.

APPENDIX XVIII—*contd.*

(46) *Forest journals (Press No. For 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 IN INFLUENCING THE CROP

(i) Man; forest offence.

(ii) Fire protection.

(iii) Climate.

(iv) Injurious plants, such as *Lantana*, *Eupatorium 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 felling 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.

(viii) 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.

APPENDIX XVIII—*contd.*

(v) In the case of the book for organised forest the heading of the column "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* (*Press No. Gen. 44*).—(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 depot 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 XII to G.F.M. 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 misemployed, kept idle or overworked and as regards (iii) of the animals being ill-fed.)

(iv) Is the condition of animals satisfactory?

(*Note.*—This the Deputy Conservator of Forest should personally satisfy himself and endorse to that effect in the register).

(49) *Bill Book* (*Form G. F. M. 7*).—(i) Have bills been prepared for all sales held by Range Forest Officers and sanctioned by the Deputy Conservator of Forests? 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) *Receipts Books* (*Press No. For. 81 and Gen. 113*).—(i) Do all the leaves or counterfoils bear printed or manuscript serial numbers?

(ii) Are they intact?

(*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 authorisation quoted, also *vide* serial No. 55 (vii) and for outstanding recovery an endorsement on the bill will suffice).

APPENDIX XVIII—*contd.*

(51) *Permit Books (Forms G. F. M. 8 and 9).*—(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 cart-load 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 G.F.M. 10 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 percent of the original sum credited in the cash book.

(vii) see that no permit was given for reserved species teak, black wood, sandal wood, mahuda, khair, 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 Part VI of G. F. M. III, must be strictly adhered to.)

(52) *Contractors' and Disbursers' Ledger (Form No. G. F. M. 38).*—(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) *Pay Bills (Press No. Gen. 1 and 2).*—See that the instructions laid down in chapters XXV-(vii) and XXVI-(vi) (c) of G.F.M.I are being attended to in the preparation of these bills.

(54) *Cash Book (Forms For. 300 and 302).*—(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'.

(b) In the case of grazing passes, the lump collection for each date should be shown.

(c) In the case of other items of revenue, the number of the receipt in Press No. For. 81 or Gen. 113 given in each case should be quoted.

(iii) Compare the dates in the cash book with those in the subsidiary books and see that revenue was credited on same day it was collected.

(iv) See whether remittances to treasury were delayed beyond the limits prescribed in Articles 393 G. F. M. I, without sufficient reason.

(v) Follow serial No. (23) (iv) as regards unnecessary and lengthy writing.

APPENDIX XVIII.—*contd.*

(vi) See that details of muster rolls, *viz.*, name, rate and amount of wages of each labourer are not given but only the totals and that, when any sums are withheld for future payment, such particulars concerning only the particular labourers 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 reddebit of disallowed expenditure the particulars once given in the original items of credit and debit respectively, are not repeated but, a references 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, Receipts and other Important Books (Press No. For 16).*—(i) Check the receipt side with the divisional register and the issue side with the file of acknowledgements.

(Note.—Such books are to be issued to rounds, nakas and depots 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 authorisations 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 Nos. For 189 to 193).*—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 G. F. M. 10) 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 R. F. O. 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 when the lands are situated more than 10 miles (16 kilometers) away from Government forests. When authorised, the inamdar and

APPENDIX XVIII—*contd.*

holder of malki land may themselves issue passes for wood from their lands. In cases not covered by the above 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 depots 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 counter foils 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. Item (b) and (c) mean an entire want of supervision. It is want of supervision that generally induces contractors, inamdars or other license-holder, 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 Deputy Conservator of Forests 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 authorisations and the latter returned to the Deputy Conservator of Forests ?

(vi) Were at least 25 percent 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 depots and leave it 3 to 4 years before removal until they find satisfactory customers the following procedure is followed by all depots officers :

A register should be kept in the following form for each contractor showing the details of timber brought by him to the depot :—

*Register of timber brought to the depot by contractor from coupe.....
of block number.....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 depot office by the Deputy Conservator of Forests the register should be examined with the original and fresh passes.

APPENDIX XVIII—*contd.*

(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 latter. The stamps should be kept in proper custody. For instance, the Deputy Conservator of Forests' 'E' and the Range Forest Officer's 'R' stamp should not be with the clerks. They ought to be in the personal custody of the officers concerned. The "S. N." stamps 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 stamps should be kept by the Range Forest Officer during the close season from June to October.

(ii) 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, passes, bills and receipts bear one serial number 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) *Registers of receipts and issues of documents (Press numbers Gen. 33g and 33eg.).* As against serial No. (26).

(63) *Stamp Account (Press Nos. Gen. 98g and 33 eg. and 98-A).*—(i) Was it examined and attested by the Range Forest Officer monthly?

(ii) Is the account correct and are instructions in Article 356 G.F.M.I., being followed?

(64) *Game Licences.*—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 Books (Press No. For. 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 No. For. 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) *Licence 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 from between the Round Forester and the Beat Guard. There ought to be no correspondence 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

APPENDIX XVIII—*contd.*

should then return the case to the Round Officer with the licence 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 (Form For 323, 324).*—(i) Is this kept in the prescribed form ? and

(ii) Posted to date according to the range record ?

(71) *Record of Beats (Form G.F.M. 1).*—Is this kept pasted on a half sheet eard board in the round 'daftar'?

(72) *Register of lands leased (Form G.F.M. 2).*—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 (according to agreement) 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.]

APPENDIX XVIII—*contd.*

(73) *Register of Stores, Tools and Plant (Press No. Gen. 44).*—(i) As against serial No. 47(i).

(ii) Check the receipt side with the range register and the issue side with acknowledgements, 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) *Receipts Books (Press No. For 81 and Gen. 113).*—(i) Is an authorisation 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 Nos. For 189 to 194-A).*—(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 purpose 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 No. For 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 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. For 170-A was issued and the wood was removed ?

(v) Were 50 per cent at least of these permits checked by the R.F.O., *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 G.F.M. 9).*—(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.)

APPENDIX XVIII—contd.

(78) *Grazing Pass Book (Press No. For 149)*.—(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 R.F.O. ?

(Note.—There is likelihood of the passes with the holders being for larger sums than those in the counterfoils in the book even though they be written with carbon paper.)

(79) *Register of Grazing Fees (Press No. For 14)*.—Check the entries in the cash book.

(80) *Cash Book (Form G. F. M. 30)*.—(i) Check the Dr. side with serial Nos. (74), (76), (77) and (78).

(ii) Follow serial No. (54) (ii) to (viii).

(81) *Acquittance Rolls (Press No. Gen. 43)*.—See whether instructions in Articles 409 to 411 of G.F.M.I are being followed in the preparation and submission of these rolls.

(82) *Register of Receipts and issues of Correspondence (Press No. 33 g and 33cg)*.—(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)

(Note.— Every head quarter Round Forester who lives at the head quarters of a range must be considered as a member of the range office for the purpose of correspondence. He should not keep any receipt or issue register 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 Deputy Conservator of Forests such as offence, free grants, malki, etc., should be delivered to the round forester with the usual endorsementests for compliance (not to be outwards) entering them in 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) *Stamp Account (Press No. Gen. 98, 33eg. and 98-A)*.—(i) Was this examined by the R.F.O. in his periodical inspection of the round office ?

(ii) Is the account correct ?

(84) *Order Book (Press No. For 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 No. For 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.

APPENDIX XVIII—*contd.*

(87) *Enquiry Report Book* (*Press No. For 116*).—(i) Are the divisional order and the final report noted at the end of every enquiry report so as to link every thing 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 depot 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 No. For 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. 443-A-1965-66, 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 Deputy Conservator of Forest'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 Dy. C. F. as no offences. 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) *Records of Rounds.*—See that the Round Officer keeps only the current record and sends every thing 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) *Diary Book.*—(i) Do the leaves bear printed or manuscript serial numbers ?

(ii) Are the pages intact ?

(iii) Is it written daily ?

APPENDIX XVIII—*contd.*

(iv) Is the writing unnecessarily lengthy ?

(v) Is sufficient work shown ?

(92) *First Offence Report Book* (Press No. For 128).—Follow serial No. (86).

(93) *Register of Kirkol Permits* (Press No. For 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 depot, 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 Books* (Press No. For 189 to 191).—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 No. For 22).—

(Note.—This is intended for transit by railway only)

(i) Have the original passes entered in column 4 been pasted on to the counter-foils 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 No. For 23).—Check this in the same manner as serial No. (95).

(Note.—This is intended for transit by road).

(97) *Permit Book* (Form G. F. M. 9).—(Follow serial No. (77).

(Note.—Only in exceptional cases may naka officials be authorised to issue permits).

(98) *Cash Book* (Form G. F. M. 30).—Check the Dr. side with serial No. (97) and the monthly totals on Dr. and Cr. sides with round cash books.

(Note.—To be kept where issuing of permits is allowed).

(99) *First offence Report Book* (Press No. For 128).—Follow serial No. (86).

APPENDIX XVIII—contd.

VI. DEPARTMENTAL WORKING OF COUPES.

I-FOREST DEPOTS :

(100) *Felling operations. Timber.*—(i) Departmental operations—see that.—

(a) 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 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 logs 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 piece.

(Note.—If only one rate for logs delivered at the depot 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 depot as log and get payment for it 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 depot.

(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—See that.

(a) all coupes due to be exploited in one season were laid 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 latter 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 Officers 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)

APPENDIX XVIII.—*contd.*

(101) *Marking and Other Registers—Marking Register (Form G. F. M. 14).—* See that—

(a) after marking for each coupe is completed, an abstract of estimated outturn by all major species, such as teak, saja, Haldu, Kalam, Sissum, Bio Khair, Tivas and miscellaneous species is prepared and incorporated at the end of the list.

(b) in the remarks column, the number of timber species of each category expected from the tree is shown.

*Conversion Register (Form G. F. M. 15) and Daily Measurement Register (Form G. F. M. 16).—*The conversion register is only a kacha exercise book, in which the kamgiri Forester notes the number and classification of the pieces marked on each tree for cross-cutting so that he may check that conversion is being done according to his instructions and there is no wastage. The entries in the Daily Measurement Register should be compared with those in the Conversion Register and it should be seen whether conversion has taken place as per cross cut marks given by the Kamgiri Forester.

*Jungle Register (Form G. F. M. 17).—*The details in columns 1 to 5 should be in harmony with those in the marking register for each tree and the figures in columns 6 to 10 with those in the Measurement Register. Columns 11 and 12 should be written when pass and Ravangi Patrak are issued and column 13 should be filled up from the details filled in column 7 of the copy of the Ravangi Patrak returned by the sale Depot Officer to the Kamgiri Forester.

*Ravangi Patrak (Form G. F. M. 18).—*The details in columns 2 to 6 should be in harmony with those in columns 2 and 6 to 9 of the Jungle Register, and the sale depot number given by the sale Depot Officer in column 7 against each log in the copy of the Patrak returned, should be posted in column 7 in office copy and also in column 13 of Jungle Register.

*Monthly Progress Report (Form G. F. M. 19).—*This is to be compiled from the Registers referred to above, and submitted to the Deputy Conservator of Forests, punctually every month.

(102) *Pass Book.—*The counterfoils returned by the sale Depot Officer with the copy of the Ravangi Patrak, are to be pasted with the counterfoils.

(103) *First offence Report Book.—*Follow serial No. 86.

II SALE DEPOTS. :

(104) *Test on the Ground.—(i)* See that there is neatness in arrangement and facilities for stock taking—the first essentials in all sale depots.

(*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.

APPENDIX XVIII—*contd.*

(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 cubic meter for each drag-hole *i. e.*, if there are holes at each end of a log the allowance should be .02 cubic meter if at one and only then .01 cubic meter should be allowed.

(c) Length should be taken to the nearest 5 c. m. fraction below $2\frac{1}{2}$ c.m. being dropped and over $2\frac{1}{2}$ c.m. reckoned as 5 c.m.

(d) Girth should be taken of all squared and round logs in the centre to the nearest c.m., $\frac{1}{2}$ c.m. and under being dropped and over $\frac{1}{2}$ reckoned as 1 c.m. Moss, bark, cow-dung, mud etc., upon the log likely to vitiate its measurements should be removed. (quarter girth) $2 \times \text{length} = \text{cubic contents}$.

(105) *Test in the office. Depot Register (Form G. F. M. 20).*—(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 with the ready-reckoner.

(Note.—A log or stack 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. 22).

(iv) See that against each log in column 13 is entered the serial number of lot or stack of the Lotwari Register.

(v) Trace each log into such lot.

(106) *Lotwari Register and Depot sale and Delivery Register. Lotwari Register (Form G. F. M. 21).*—(i) The register will be maintained separately for each lot or stack. As the logs are received, classified quality graded and kept in the particular stacks, their measurements and other particulars will be incorporated in the register.

(ii) Two or three pages will be kept for each stack to fill in details.

(iii) After each stack has its full quota of logs (wagon load) it will be closed and totals of volume etc., written below the stack entries.

Depot sale and Delivery Register (Form G. F. M. 22).—(i) The entries in columns 3 to 6 should agree to those in columns 1 to 3 and 8 of the Lotwari Register.

(ii) Trace the credit shown against the amount of sale in column 8 into the cash book and the bill.

(iii) Check the pass number and date entered in column 11 with the counter-foil in the pass book.

(Note.—See that the link between the registers mentioned above is carefully maintained as stated above in order to facilitate check of any operation from start to finish.)

(107) *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.

APPENDIX XVIII—concl.

(108) *Auction Sales*.—(i) Was any timber from the depot sold except at regular auction sale without the express permission of the Conservator ?

(ii) Have the conditions of sale given in Press No. For 270 been 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 resale was sent to the defaulter giving it time to reach him well before the sale.

(Note.—A last chance of paying up the dues if he cares to do so should thus be given to the defaulter).

(109) *Bill Book (Form G. F. M. 7)*.—(i) Check each bill with 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.

(110) *File of Sales slips*.—(i) Are the slips pasted in the order of date of sale ?

(ii) Is each slip attested by the Deputy Conservator of Forests ?

(111) *Receipts Book (Press No. For 81)*.—Follow serial No. (74).

(112) *Cash Book*.—(i) Check the posting on the Dr. Side with serial Nos. 109, 110 and 111.

(ii) Follow serial No. 54 (i) to (viii).

(113) *Wagon Pass Register (Press No. For. 22)*.—Follow serial No. (95).

(114) *First Report (Press No. For. 128)*.—Follow serial No. (86).

(115) *Inquiry Report (Press No. For. 116)*.—Follow serial No. (87).

(116) *Register of Stores Tools, and Plant (Press No. Gen. 44)*.—(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 acknowledgements and see that the balances brought forward are correct.

(Note.—The account of stores at the sale depot 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 Deputy Conservator of Forests in token of his annual inspection ?

(117) *Register of Receipts and issues of Documents (Press No. Gen. 33g and 33cg)*.—(i) Examine whether there is unnecessary correspondence or registering and lengthy writing.

FORM G. F. R. 2

(Bk) E-5-90

FORM

(Articles

Forest Department,

Register of Forest Lands given out for Cultivation on Temporary Leases in the

Serial No.	Name of village	Name of occupant	Plot No. or Survey No.	Area given	Purpose for which granted	Assessment per year	No. and Deposit, if date of any, in cash authority or Postal giving out Cash the land Certificates
---------------	-----------------	------------------	---------------------------------	------------	---------------------------------	------------------------	--

FORM G. F. M. 3

(*Vide* Articles 123, 124)

*Certificate of transfer of charge of the office of the Deputy Conservator of Forests,
..... Division.*

Dated at

The

I certify that I received charge of the Division from Shri
..... Deputy Conservator, on the forenoon/afternoon of this day
of

Cash

I received *the sum of cash rupees the cash balance, as shown by
the Cash Book on this date.

I have examined all the office books and found them posted upto 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 upto date.

I have received one cheque book No. unused, as well as cheque book
No. containing cheques Nos. 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. 24 of the Gujarat Forest Manual on this date. I
have satisfied myself on the nature and the 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 depots 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* Articles 123 and 124.

FORM G. F. M. 4

(Vide Article 142)

Forest Department, Gujarat

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.

Conse- cutive No.	Names and desi- gnations of Officers requi- red to give security	Amount of security given	Nature of security given	Name 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 secu- rity bonds.	Amount of security, if any, for which each surety is liable on account of other offi- cers, 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	8	9	

Note.—The form sanctioned for Revenue Officers, which is a standard form (R. M. 19), should be used with manuscript alterations to suit this form.

Date :

Deputy Conservator of Forests.

FORM G. F. M. 5

(*Vide* Appendix XVI)

Forest Department, Gujarat

Circle

*Distribution list of forest subordinates in the**Division for the year 197*(*Vide* Government Resolution No. 8210, dated 23rd November 1903)

No.	Beat or Round	Name	Pay	Date of joining present post
1	2	3	4	5

Rs.

FORM G. F. M. 7

(Vide Articles 190, 248)

Gujarat, Circle Range Division.

Bill No. of 19 .. 19 .

List of Timber or other Produce sold to Shri.....
from the Coupe Depot | forest.

Depot No.	Description of timber or produce	Measurements			Rate	Amount
		Length	Girth	Cubic Metres		
1	2	3	4	5	6	7
						Rs.

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 19

Range Forest Officer

(Reverse of Form No. 7)

Received as follows :—

Amount	Dr. item number of cash Book and date	Initial of Range Officer
1	2	3

FORM G. F. M. 7

(Vide Articles 190, 248)

Gujarat, Circle, Range, Division
 Bill No. of 19 , 19 .

List of timber or other produce sold to Shri
 from the Coupe, Depot/Forest.

Depot No.	Description of timber or produce	Measurements			Rate	Amount
		Length	Girth	Cubic Metres		
1	2	3	4	5	6	7
						Rs.

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 19

Range Forest Officer

Received as follows :—

(Reverse of Form No.)

Amount	Dr. item number of Cash Book and date	Initial of Range Officer
1	2	3

FORM G. F. M. 8.

Gujarat,Circle.

.....Division,.....Range.,

Permit No.

1. Name of applicant.
2. Kind of wood and estimated cubic metres.
3. Amount paid in advance.
4. Name of forest
5. Time allowed
6. Cubic metres of logs prepared within the time allowed.
7. Price according to seigniorage rate.
8. Less amount paid in column 3
9. Balance due to or from
10. Date of payment or receipt.

FORM G. F. M. 8

(Press No. For 170

(Vide Articles 250, 251, and 392)

Gujarat,Circle,

.....Division,.....Range,

Permit No.

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 metres	Amount paid in advance	Name of forest	Time allowed	Cubic metres 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
		Rs.				Rs.	Rs.	[Rs.	

(Reverse of Form G. F. M. 8)

Forwarded to the Round Officer.....for compliance.

Date

Range Forest Officer.....

(Reverse of Form G. F. M. 8).

Forwarded to the Round Officer.....for compliance.

Date

Range Forest Officer

Date on which trees were marked

Date of measurement	Log No.	Kind of log	Measurement		Cubic metres	Rate per cubic metre	Amount	Date of delivery and signature of permit holder	Date of removal from forests
			Length metres	Quarter girth centimetres					
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.		

367

Place.....

Resubmitted to the Range Forest Officer,.....

Date.....

Round Forester.....

(FORM G. F. M. 9 (Press No. For 169)

(Vide Articles 250, 251 and 392)

This form should be printed in triplicate so as to be written with carbon paper, the original and duplicate copies being white and triplicate copy green.

(Original white copy)

FORM G. F. M. 9

Gujarat, Surat Circle,

Vyara Division

Permit No. 10.

Name : Dattusing.

Residence : Mandvi.

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
Pipalvada forest	14th July 1969	Firewood	4 cart loads	Rs. P. 1-00	Rs. P. 4-00	

Pipalvada, 4th June 1969.

Pipalvada Forester.

(Duplicate white copy)

FORM G. F. M. 9

Gujarat, Surat Circle,

Vyara Division

Permit No. 10.

Name : Dattusing.

Residence : Mandvi.

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
Pipalvada forest	14th July 1969	Firewood	4 cart loads	Rs. P. 1-00	Rs. P. 4-00	

Pipalvada, 4th June 1969.

Pipalvada Forester.

(Reverse of duplicate copy of Form G. F. M. 9)

Date of receipt, 6th June 1969.

Permit Guard Pipalvada.
Forester

Date of measurement and delivery, 13th June 1969.

Quantity delivered, 4 cart loads.

Permit Guard Pipalvada.
Forester

(Triplicate green copy)

(FORM G. F. M. 9)

Gujarat, Surat Circle,

Vyara Division.

Permit No. 10.

Name : Dattusing.

Residence : Mandvi.

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
Pipalvada forest	14th July 1969	Firewood	4 cart loads	Rs. P. 1-00	Rs. P. 4-00	

Pipalvada, 4th June 1969.

Pipalvada Forester,

(Reverse of triplicate copy of Form G. F. M. 9)

Date of receipt : 6th June 1969.

Permit Guard
Forester Pipalvada.

Material prepared (kind or quantity)	To be removed		Within which period
	By which route	To which place	
1	2	3	4
Firewood 4 cart loads	Pipalvada, Mandvi	Mandvi	5 days

Dated 25th June 1969.

Permit Guard
Forester Pipalvada.

FORM G. F. M. 10.

GUJARAT, Baroda Circle,

.....Division.

Purchase Certificate No.

1. No. and date of permit.....of.....1970.

2. Name of permit holder :

3. Kind and quantity of produce :

4. Amount Rs.

5. From which forest

6. Period days.

Range Forest Officer.....

FORM G. F. M. 10.

(Vide Article 250)

GUJARAT, Baroda Circle,

.....Division.

Purchase Certificate No.

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
			Rs.		..days.
of 1970					

Range Forest Officer,.....

(Reverse of Form G. F. M. 10)

Date of receipts : 1970.

Round Officer.

Material prepared (kind and quantity)	To be removed		
	By which route	To which place	Within which period
1	2	3	4
			.....days.
Dated 1970.			Round Officer.

FORM G. F. M. 11

(Article 338)

Forest Department, Gujarat _____ Circle _____ Division.

Record of sanctioned works.

Forest Range :- (1) Nature of work :- (2)	No. and date of sanction (3) Amount sanctioned (4)	
Month	Particulars of expenditure	Amount
1	2	3

Completion report sent to Conservator of Forests, _____ Circle under letter
No. _____, dated _____.

Deputy Conservator of Forests.

_____ Division.

FROM G. F. M. 11.

Gujarat, _____ Circle, _____ Division.

- (1) Forest Range :
 (2) Name of work :
 (3) Year of construction :
 (4) Original cost :

Year	Addition and alterations	Cost	Total Cost to-date
1	2	3	4

Place :

Deputy Conservator of Forest,

Date :

_____ Division.

FORM G. F. M. 12.

(Vide Article 339)

Report of works completed during the month of 19 in the Division.

Serial No.	Name of work	Sanction		Date	Amount of estimate	Expended	Saving	Excess	Percentage of excess if any	Remarks
		Authority	Num- ber.							

Rs. Rs. Rs. Rs.

Submitted to the Conservator of Forests, No. of
Circle, through the Accountant General, Rajkot.

Date : 19 .

Deputy Conservator of Forests,

Division.

FORM G. F. M. 13

(Article 368 Note)

*Form of Certificate to be sent by the Range Forest Officer,
after examining the Coupe.*

I, _____ Range Forest Officer, certify that I have personally examined Coupe No. _____ of Block No. _____ of Range.

I. Details of the work done by the contractor according to the terms of the agreement :—

- (1) Stools of the trees cut have been dressed properly.
- (2) Stumps of trees are not covered with branchwood, etc.,
- (3) Reserves have been well protected and are correct according to the Register.
- (4) Roads have been fire-traced according to the terms of the agreement.
- (5) Proper arrangements have been made to prevent cattle from grazing in the coupe and no damage has been done to the stools by cattle.

II. Details of work done at Government expense or with the assistance of guards as the contractor did not work according to the terms of his agreement.

- (1) Contractor's uncut trees have been cut.
- (2) Arrangments made to clear the coupe of timber and firewood left by the contractor.
- (3) Undressed stumps dressed.
- (4) Stumps of cut trees cleared.
- (5) Roads have been fire-traced.
- (6) During the whole working season _____ cattle grazing in the coupe were impounded.
- (7) Damage was done to _____ reserves and so trees were taken instead, Weekly, etc. statements submitted in this matter accompany.
- (8) If no trees have been taken instead the reasons should be given here.
- (9) Of the uncut trees found on rocky ground (or if there is some other reason it should be mentioned) _____ have been reserved, marked and numbered.

This certificate is given after personal examination of the coupe.

Range Forest Officer.

FORM G. F. M. No. 14.

(Articles 239, 249).

Marking Register

F. S. No.

Coupe No.

S. No. of the tree marked	Species	Girth at breast height in C. M.	Estimated yield in cubic metres	Remarks	Sr. No. of the tree marked	Species	Girth at breast height in C. M.	Estimated yield in cubic metres	Remarks
1	2	3	4	5	1	2	3	4	5

Remarks.—(i) This register will be prepared by the Marking Officer giving the details of all trees marked for felling.

(ii) It should be prepared in triplicate for distribution to (i) Territorial R. F. O. (ii) Logging R. F. O. (iii) Kamgiri Forester.

(iii) After the marking for each coupe is complete an abstract of estimated outturn, by all major species such as Teak, Saja, Haldu, Kalam, Sissum, Bio, Khair, Tiwas, and miscellaneous species will be prepared and incorporated at the end of the list.

(iv) In the 'Remarks' column the number of timber pieces of each category expected from tree should be shown.

FORM G. F. M. 15

(Article 239, 249)

Conversion Register

Date of cross cut marking :

Sr. No.	Tree No.	Species	Pieces marked for cutting			Remarks (Condition of tree etc.)
			Sr. No. of each piece	Classification	Length in metres	
1	2	3	4	5	6	7
1	478	Teak	1	Log	3.5	
			2	Log	2.5	
			3	Rafter I	4	
				Post-II	3	

Remarks.—(i) This Register is to be maintained for the guidance of the Kamgiri Forester at the time of giving cross cut marks on felled trees so that he may check that conversion is being done as per his instructions and there is no wastage.

(ii) This will not be a bound register-but a kaccha exercise book.

FORM G. F. M. 16

(Articles 239, 241, 249)

Daily Measurement Register

Felling Series No. Coupe No. Name of the Village.....

Tree No.	Species	Jungle log No.	Measurement			Date of measurement	Remarks
			Length in Metres.	Mid girth in centi-metres	Cubic metres		
1	2	3	4	5	6	7	8

Remarks.—(i) This Register will be maintained by Kamgairi Forester.

(ii) The Register will be filled in daily on the stump site as the conversion into logs and rafters etc. progresses. The entries will be checked against the Conversion Register so as to see that the conversion has taken place as per the cross cut marks given.

FORM G. F. M. 17

(Articles, 239, 249.)

Jungle Register

Tree No.	Details of Marked Trees			Date of felling	Log Measurement details			Cubic Metres	Date of measurement	Details of Transport			Remarks
	Species	Girth at breast height	Approximate yield in pieces		Jungle Log No.	Length in metres	Girth in Centimetres			Transit Pass No.	Ravangi Patrak No. and date	Sale Depot No.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Remarks.—(i) This register should show all the details of each log from the time it is produced in the coupe to the time it reaches the sale depot.

(ii) Columns 1 to 5 are to be filled in from the "Marking Register" (Form GFM 14) and 6 to 10 from the Measurement Register (Form GFM 16).

(iii) The Register is to be maintained by the Kamgiri Forester from the first day of beginning of work in the coupe to the last day of the close of the work and until all the material is transported. This copy of the Register is subsequently to be used by all concerned for checking and scrutiny whenever necessary.

FORM G. F. M. 19

(Articles 239, 241, 249)

Monthly Progress Report

Felling Series No :

Coupe No.

Range

Report for the month of.....

Sr. Species No.	Total No. of trees as per marking list	Details of trees felled			No. of trees remaining to be felled	Details of conversion			No. of Trees rejected	Balance No. of trees remaining to be converted	Details of material obtained			Details of material despatched to the Depot (Number and Cubic metres)			Balance to be despatched to the depot	
		To the end of previous month	During the month	Total		To the end of previous month	During the month	Total			To the end of previous month	During the month	Total	To the end of previous month	During the Month	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1 Teak	700	200	50	250	450	180	40	220	5	25	600	80	680	400	100	500	180	
2 Saju											1,800	400	2,200	1,200	500	1,700	500	
3 Haldu																		
4 Kalara																		
5 Bio																		
6 Sissam																		
7 Khair																		
8 Tiwas																		
9 Miscellaneous																		
Totals ..																		

Remarks.—Complete information from all the Registers (Form G. F. M. 14 to 18) will be sent by the Kamgiri Forester to the Divisional Forest Office (Logging) through Range Forest Officer (Logging) every month to show the progress of felling, conversion, material obtained, despatched from jungle to the depot, etc.

FORM G. F. M. 20

(Articles 239, 242, 243, 245, 249, 253).

Felling Series :—Coupe No.

Forest Department Gujarat,

Circle

Division

Register of Receipts of Timber etc. in Depots.

(Depot Register)

Depot No.	Pass No. Date	Date of Receipt	Description of produce	Serial Number or marks of Jungle Register		Number or quantity	Measurement					Reference to lot number of the Register of disposals (Form No. 22)
				of tree	of log		Length (in metres)	Girth (in C.M.)	Cubic metres	Allowance for hollows	Net cubic metres	
1	2	3	4	5	6	7	8	9	10	11	12	13

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Remarks.—(i) This Register will be maintained separately for each coupe at the Depot by the Depot Guard.

(ii) On receipt of each consignment of logs from a coupe, the correctness of the logs received will be tallied with the Ravangi Patrak and entries filled in the Depot Register.

(iii) The Stack number in which the logs are placed will be filled in after the entries are made in the Lotwari Register (Form No. 21).

FORM G. F. M. 21

(Articles 239, 242, 249)

Lotwari Register

Lot or Stack No.	Species	Depot S. Nos. <hr/> Total	Measurements				Particulars of disposal	
			Length (in Metres)	Mid-girth (in Centi- metres)	Volume in Cubic metres	Allowance for defects		Net Volume in Cubic metres
1	2	3	4	5	6	7	8	9

Remarks.—(i) Lotwari Register will be maintained separately for each lot or stack. As the logs are received, classified, quantity graded and kept in the particular stacks, their measurements and other particulars will be incorporated in this register.

(ii) Two or 3 pages will be kept for each stack to fill in the details.

(iii) After each stack has had its full quota of logs (Wagon Load) it will be closed and totals of volume etc. written below the stack entries.

FORM G. F. M. 22

(Articles 239, 242, 249)

Depot Sale and Delivery Register

Sr. No.	Date of disposal or sale	Lot or Stack No.	Species	No. of logs	Net volume in cubic metres	Name and address of the purchaser	Price realised in Rs.	Date of Delivery	Signature of the purchaser	Transit pass No. and date	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

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Remarks.—(i) This register will give the details in regard to the final disposal of each stack and constitutes the basis for the preparation of the bill.

FORM G. F. M. 23

(Articles 239, 249)

Receipt Control Book (Kachcha)

Sr. No.	Ravangi No. and date	No. of logs	Date of Receipt	Remarks (By truck or cart)
1	2	3	4	5

Remarks.—(i) The receipt guard should maintain a separate note-book for each coupe and note down the No. of pass and Ravangi Patrak as it is received in the depot. If one of the passes or Ravangis from the series is missing the fact should be immediately reported to the Range Forest Officer concerned to investigate the matter.

FORM G. F. M. 24

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(Bk) E-5-97

FORM

(Vide Articles 243, 246, 249,

Gujarat ,

Return of receipts and issues of timber and other produce in depots

Name of Depot	Description of produce	On hand 1st June 1970			Received during the month		Total		
		No. or quantity	Cubic meters	Whence received	No. or quantity	Cubic meters	No. or quantity	Cubic meters	
1	2	3	4	5	6	7	8	9	
'B'	Matti logs	..	2	1.1	Block XIX-20 from one tree.	2	1.25	4	3.35
'C'	Teak logs	..	2	1.75	Block XIX-20	3	1.25	5	3.00
	Teak poles	..	2	0.17	do.	2	0.23	4	0.40
	Teak sleepers 1.83 meters.		6	..	do.	9	..	15	..
	Teak sleepers 2.13 meters.		3	..	do.	5	..	8	..
	Teak scantlings	..	..	..	Transferred from 'G' depot.	217	14.90	217	14.90
	Charcoal	..	..	15	..	..	..	..	15
	Firewood	..	1600	..	..	..	..	1600	..
			cart loads					cart loads	
	Jungle wood scantlings	..	..	..	'D' forest	937	13.9	..	..
D'	Firewood	..	..	..	From 'C'	100	..	100	..
						cart loads		cart loads.	
'E'	Teak poles	..	..	..	Confiscated as per Form No. 29	50	4.25	50	4.25
	Teak scantlings	..	..	..	do.	10	0.7	10	0.7
'F'	Jungle wood poles	..	1050	..	..	..	..	1050	..
	Bamboos	..	2500	..	..	..	..	2500	..

'A' 5th July 1970.

G. F. M. 24

253, 442, 447)

Surat Circle

in "A" Division during the months of the June 1970.

How disposed of	Disposed of during the month					Balance on 30th June 1970		Remarks
	No. or quantity	Cubic meters	Rate at which sold	Amount of sale proceeds	Item in form 40 or 35 to which credited	No. or quantity	Cubic meters	
10	11	12	13	14	15	16	17	18
..	..	..	..	Rs.	..	4	3.35	
..	..	..	..	..	..	5	3.00	
Used by the Department	2	0.17	..	..	..	2	0.23	
..	..	..	..	..	..	15	..	
..	..	..	..	..	..	8	..	
Sold	90	4.25	Rs. 600.00 per cubic meter.	2,550.00	15	127	10.65	
..	..	..	..	..	..	..	15	
Sold	600 cart loads.	..	Rs. 1.00 per cart load	600	15	900 cart loads.	..	
Transferred to 'D' depot.	100 cart loads.	..	..	..	..	..	..
..	..	..	..	..	..	937	13.9	
..	..	..	..	..	..	100 cart loads.	..	
Sold	50	4.25	Rs. 5.00 per pole.	250.00	15	..	..
..	..	..	..	..	..	10	0.7	
..	..	..	..	..	..	1,050	..	
Sold	2500	..	Rs. 2.50 per 100.	62.50	15	..	..

Deputy Conservator of Forests,
'A' Division.

FORM G. F. M. 25

(Vide articles 246 and 249)

Gujarat : Surat Circle

Register showing details of timber and other forest produce credited in Form No. 24 and the quantity for which contractors or workmen were paid in the "A" Division during the month of June 1970

Names of Contractors or other workmen	From which Jungle	To which Depot	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 cubic meters	No.	Quantity cubic meters	No.	Quantity cubic meters	No.	No. of voucher	Quantity cubic meters	No.	Quantity cubic meters		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1. Shri T. K. Gamit	Block XIX-19	F	Jungle wood poles	1,050	..	..	..	1,050	..	4	8,00	..	250	..	
2. Shri A. N. Desai	Block XIX 20	C	Teakwood	5	1.92	5	1.48	10	3.40	..	..	..	10	3.40	
			Teak sleepers 0.17 meters	6	..	9	..	15	15	..	
			teak sleepers 0.20 meters.	3	..	5	..	8	8	..	
			Firewood	1,600	1,600	..	7	1,600
			Charcoal	..	15	..	..	..	15	7	..	15	..	..
3. Shri C. P. Fernandes,	'G' Depot	C	Teak scantlings.	..	..	217	14.90	217	14.90	..	..	..	217	14.90	
4. Shri Magan Mansukh.	'C' Depot	D	Firewood	100	..	100	100	..		
	'D' Forest	C	Jungal wood scantlings.	937	13.90	937	13.90	937	13.90		

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'A' 5th July 1970

Deputy Conservator of Forests
'A' Division

FORM G. F. M. 26

(Vide Article 249)

Register of timber, etc., removed from the forests and used for Departmental works

Name of work

Range

Division

Particulars of timber taken				Particulars of material sawn from each log						Used for work				On hand at close of work					
Kind	Measurement of log			Descrip- tion	No.	Measurement				No.	Measurement			Cubic metres	No.	Measurement			
	Length	Girth	Cubic metres			Length	Breadth	Width	Cubic metres		Length	Breadth	Width			Length	Breadth	Width	Cubic metres
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Deputy Conservator of Forests, Balsar.

FORM G. F. M. 27

(Vide Article 252)

Gujarat, Surat Circle

Register of forest produce removed by the Right/Privilege holders in the Bulsar Division

Authority under which granted	Range	Locality	Name of right privilege holder	Purpose for which granted	Produce granted		Value	Date of removal	Remarks
					Description	Number or quantity			
1	2	3	4	5	6	7	8	9	10
							Rs.		

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Deputy Conservator of Forests, Bulsar.

FORM G. F. M. 28

(Article 251)

Forest Department Gujarat, Division,

Register of free grants of Forest produce in Range

For 2, 3.

Authority under which granted	Range	Locality	Name of grantees	Purpose for which granted	Produce granted			Remarks
					Description	Number or Quantity	Value.	
1	2	3	4	5	6	7	8	9
							Rs.	

FORM G. F. M. 29

(Articles 245 and 253)

Forest Department, Gujarat

Statement showing Forest Produce and other Property seized and disposed of during the month of.....1970

Forest Produce or other property seized		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. 24 or other Government stock returns	Date or dates on which action was taken under columns 4, 5, 6 or 7.	Not disposed of during the month	Remarks
Date	Description								
1	2	3	4	5	6	7	8	*9	10

* Necessary particulars of items in column 9 will be brought forward in the next month's form and shown in red ink in columns 1, 2 and 3.

Range Forest Officer.

FORM G. F. M. 30

FORM G. F. M.

(vide articles 296, 303,

Daily Cash

Cashbook of Deputy Conservator of Forests Belgaum

Date	No. of Item	Particulars	Receipts		Head of Service
1	2	3	4	5	
			Rs.	P.	
		Cash balance brought forward ..	100	00	
1st	1	To cheque No. 1056-5 on the Belgaum Treasury.	1,050	00	Forest Remittance.
1st	2	To cheque No. 1056-6 on the Khanapur Treasury.	150	00	do.
1st	3	To recovered Incometax from Shri..... Deputy Conservator of Forests, Belgaum Division, Voucher No. 1 of Rs. 420.	13	15	Income tax (Adjusting account between Central and State.)
1st	4	To received from Shri.....Deputy Conservator of Forests, Belgaum Division his subscription to Postal Life Insurance Fund Policy No.....for the month of June 1917.	20	00	Postal Life Insurance Fund. (Adjusting account between Central and State.)
1st	5	To received subscription to the General Provident Fund Account No.....from Shri.....Deputy Conservator of Forests Belgaum Division for May 1917.	60	00	805 State Provident Fund.
5th	6	To recovered in cash from Contractor X, Y excess payment made to him in May 1917 on Voucher No. 1 for conveying logs from Block.....to Depot.	30	00	113-Forests-Other Receipts Recoveries of overpayments.
8th	7	To price of 200 M. G. Teak-sleepers at Rs. 5.00 per sleeper recovered from the Southern Railway by Book Transfer as per acceptance No. dated.	1,000	00	113-Forest (a) Sale of Timber and other Forest produce (1) Timber and other produce removed from forest by Government Agency. Timber.
8th	8	To one prismatic compass supplied by the Mathematical Instrument office, Calcutta, as per bill No. 15 of 20th May 1917.	50	00	Inter-Departmental Transfer (Adjusting account between Central and State).
19th	9	To cheque No. 1058-7 on Belgaum Treasury.	100	00	Forest Remittance.
20th	10	To cheque No. 1058-8 on Belgaum Treasury issued in lieu of cancelled cheque No. 1058-7 of 19th June 1917.	50	00	do.
20th	11	To recovered by work done, from Shri A. N. Desai, Contractor.	350	00	Work advances.
20th	12	To outstandings recovered from Shri Channappa Adivappa (Rs. 10,000) and Shri Vishnu Govind (Rs. 748).	10,748	00	113-Forest (a) Sale of timber and other Forest Produce. (2) By consumers or purchasers.

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307 and 385)

Book

Division Southern Circle for the month of June 1917.

Date	No. of		Particulars	Disbursements		Head of Service
	Item	Voucher		Rs.	P.	
6	7	8	9	10	11	
1st	1	1	By paid of Shri Deputy Conservator of Forests, Belgaum Division, for May 1917.	500	00	313-Forest (a) Direction and Administration - (2) Divisional Offices (1) Salaries—Pay of Officers.
1st	2	1	By paid permanent travelling allowance to Shri..... Deputy Conservator of Forests, Belgaum Division, for May 1917.	150	00	(a) Direction and Administration (2) Divisional offices (3) Travel expenses.
1st	3	2	By paid pay of Divisional Office establishment for May, 1917.	188	15	(a) Direction and Administration (2) Divisional Offices. (1) Salaries—Pay of establishment.
1st	4	3	By amount advanced to R. F. O. Khanapur for current expenses.	150	00	Forest Advances.
2nd	5	4	By paid Shri K. N. Gavda, Contractor for cutting and conveying 800 jungle wood poles from Block XIX, compartment 9, to Nagargali depot at Rs. 0.50 each.	400	00	(g) Forest Produce (2) Exploitation of forest produce by Government Agency (14) Minor works.
8th	6	5	By Book transfer with the Southern Railway for price of 200 teak sleeper at Rs. 5.00 each as per acceptance No. dated.	1,000	00	Inter Departmental Transfer (Adjusting account with Railways).
8th	7	6	By paid by book transfer to Mathematical Instrument Office, Caloutta, price of one prismatic compass as per bill No. 15 of 20th May, 1917.	50	00	(d) Forest Conservation and Development, (1) Improvement and Extension of Forests- (15) Machinery and Equipment.
20th	8	7	By paid Shri A. N. Dessi, Contractor, for delivering at Tavargatti Depot: 1600 cft. of firewood at Rs. 17 Per 100 cft. Rs. 272.00 156 cft. charcoal at Rs. 0.50 per cft. Rs. 78.00	350	00	(g) Forest Product (2) Exploitation of Forest Prdduce by Government Agency (14) Minor works.
20th	9	8	By revenue paid into Belgaum Treasury as per chalan No. 1 of this date.	748	00	Forest Remittances.
20th	10	9	By revenue paid into Belgaum Treasury as per chalan No. 2 of this date.	10,000	00	Do.
20th	11	10	By revenue paid into Belgaum Treasury as per chalan No. 3 of this date.	375	00	Do.
20th	12	11	By cheque No. 1058-17 of 19th June 1917 on Belgaum Treasury spoiled and hence cancelled.	100	00	Forest cheques (Cancelled).

Date	No. of Item	Particulars	Receipts	Head of Services
1	2	3	4	5
			Rs. p.	
20th	13	To outstandings recovered from Shri Savantappa Dundappa.	375 00	113-Forest (a) Sale of timber and other Forest produce. (2) By consumers or purchasers.
30th	14	To deposit recovered ...	50 00	Forest Deposits.
30th	15	To revenue collected in the Khanapur Range from 26th May to 25th June 1917.	1,250 00	113-Forest.
30th	16	To clothing recoveries made by deduction from pay of permanent protective establishment for May 1917.	2 00	113-Forest-Other Receipts-Other Items.
30th	17	To forest advance recovered from ..	330 00	Forest Remittance.
		R. F. O. Khanapur, by expenditure incurred in Khanapur Range from 26th May to 25th June 1917.		
		Total ..	15,728 15	

Date	No. of		Particulars	Disbursements	Head of Services
	Item	Voucher			
6	7	8	9	10	11
30th	13	11	To amount of revenue of the Khanapur Range remitted to Treasury as per schedule of remittances.	1,300 00	Forest Remittances.
30th	14	12	By expenditure incurred by R.F.O. to Khanapur as per his accounts from 26th May to 25th June 1971.	332 00	313-Forest.
		19	Cash balance in hand on 30th June 1971.	85 00	
			Total ..	15,728 15	
			Rupees fifteen thousand seven hundred and twenty eight and paise fifteen only.		
			Certified that the balance in my hands as on 30th June 1971 amounted by actual count to Rs. Eighty-five only as shown in the cash Book and that I am personally responsible, that the said balance was actually in my custody.		

(Sd.)
Deputy Conservator of Forests,
Belgaum Division.

FORM

Cash Account,

Date	No. of Item	Particulars	Receipts	Head of Service
		Cash balance brought forward	Rs. P. 100-00	
		To revenue received during the month as per details in Form 40 attached.	13,373.00	113-Forests
		To interest recovered from, contractors etc.		049-Interest Receipts.
		To interest on advances recovered from Government servants. (with details showing name and designation, months of advance, nature of advance on which interest is received and amount of interest recovered from each).		Do.
		To recovery of leave and pension contribution (showing from whom and on whose account recovered, for which period, and amount).		006-Contributions and recoveries towards pension and other retirement benefits.
1st	5	To received subscription to the General Provident Fund as per schedule attached.		
		I. F. S. Rs. 60.00	60.00	805 State Provident Fund
		Class I, II and III	..	A-Civil-General Provident Fund
		Class IV	--	
30th	14	To amount of deposit money received and credited in the accounts as per deposit schedule attached.	50.00	843, Civil Deposits, Forest Deposits
30th	17	To recoveries of advances from disbursers, as per details in Form 39 submitted to the Conservator.	330.00	Civil advances-Forest advances.
30th	16	To clothing recoveries made by deduction from pay of forest subordinates (with details of Voucher No., month for which recovery was due, and amount recovered on each voucher).	2.00	858, Suspense Account, Recoveries of service payments.
1st, 19th and 20th.	1, 2, 9, and 20.	To cheques drawn as per details in Return of cheques submitted.	1,350.00	882, Forest Remittances and Adjustment,
		To recoveries made from Government servants on account of, House Building Advance, Motor Car Advance. Other conveyance allowances (and so on), as per schedules attached. Give in each schedule amount of advance, Vr. No. on which, month, office in which drawn, amount recovered in the month and Voucher No. as also name of Government servant separately for gazetted and non-gazetted.		766, Loans to Government servants.

G. F. M. 31

Belgaum Division Southern Circle, for the month of June 1917.

Date	No. of		Particulars	Disbursements	Head of Service
	Item	Voucher			
				Rs. P.	
			By expenditure incurred during the month as per details in Form 40 attached.	1,590-15	313-Forest
			*By amount of cash and clothing recoveries credited as <i>per-contra</i> adjusted in Accountant General's Office.	..	Cash recoveries
			By irrecoverable loans and advances. Written off, etc. (give details-see article 295(iv).	..	880-Miscellaneous Government Account
			By extraordinary non-recurring expenditure [give details see article 295(iii).]	313-Forest	(2) Divisional offices
			By capital expenditure from loan, funds charged during the month as per details in Form 40 attached	..	513-Capital Outlay on Forests
			*By amount of cash recoveries, etc.		Cash recoveries
			By amounts of GP Fund paid as per schedules attached I.F.S. ....Rs.	..	805-State Provident Fund.
			Class I, II and III .. Rs. Class IV ..	..	A-Civil General Provident Fund.
			By amount of deposit money repaid as per details attached	..	843-Civil Deposits, Forest Deposits. Deposits and advances
1st	4	3	By amounts of advances made to disbursers as per details in Form 39 submitted to Conservator.	150.00	(c) Advances 850-Civil Advances—Forest advances.
			By amounts paid by Book adjustment as per schedules attached, Land Revenue Jail	..	858-Suspense Departmental Account Account Adjusting Account.

Date	No. of		Particulars	Disbursements	Head of Service
	Item	Vouchers			
			By advances paid to Government servants on account of—	Rs. p.	766—Loans to Government servants.
			(A) House Building.		
			(B) Purchase of motor cars.		
			(C) Purchase of other conveyances.		
			(D) Purchase of Fans as per schedules attached. Give in each Schedules, separately for gazetted and non-gazetted, names and amounts.		
20th and 30th	9 to 11 and 13		(A) By amounts paid into Treasuries as per details in Form 37 attached.	12,423.00	Forest Remittances.
			(C) Inter Departmental Transfers (Give details).	..	Inter Departmental Transfers.
20th	12	11	By amount of cancelled cheque No. 1058-7 of 19th June 1917.	100.00	Forest cheque (cancelled).
			By adjusting account between Central and State Governments as per details in Form 41 attached.	..	Inter-State Suspense Account.
8th	6	5	By adjusting Accounts with Railways as per details in Form 41 attached	1,000.00	Adjusting account with Railways.
			Cash balance in hand on 30th June 1917.	85.00	
Total Rs.				..	15,348.15

Rupees fifteen thousand three hundred and fortyeight, and paise fifteen only.

*For use in the Accountant General's Office

- (1) Here enter the certificate prescribed in Article 432 (i)
- (2) Here enter the certificate prescribed in Article 432 (ii) and 307

Deputy Conservator of Forests,
Belgaum. r

FORM G. F. M. 31.

STATE ACCOUNTS.

(Vide, Articles 287, 307, 422, 431, 437 and 438)

Cash Account of the Belgaum Division Southern Circle for the month of June 1917

No. of 1917-1918

Dated

Camp.
District
1917.

Forwarded with compliments to the Accountant General, under Article 422 of the Gujarat Forest Manual, Vol. I (Revised).

2. The following statement etc., are attached :—

Classified abstract of revenue and expenditure (Form No. 40) with Voucher.

Schedule of Remittances to Treasuries (Form 37)

Extract Register of Deposits.

Extract Register of repayment of Deposits is blank.

Plus and minus memo of forest deposits.

Schedule of transactions with other Government.

Schedule of G. P. Fund (I. F. S.)

Schedule of G. P. Fund, Class I, II, III.

Schedule of G. P. Fund, Class IV

Schedule of Income Tax.

Schedule of P. L. I. Fund.

Return of cheques.

Abstract of contractors and disbursers' ledger (Form No. 39) has been sent to the Conservator of Forests, Southern Circle (Article 442).

Deputy Conservator of Forests,
Belgaum Division.

Note (1) :— Blank returns should not be submitted, but a note made against the statements that they are blank.

Note (2) :— When there are no transactions under any Services Head printed in this form, care should be taken to see that entries of a different nature are not shown against that head. Transactions not covered by the printed heads should be shown on another inner sheet. or be inserted in this form.

FORM G. F. M. 32

(Vide articles 415 to 417)

Southern Circle,

Belgaum Division, Khanapur Range

Dr. Item No. of Cash Book	Particulars (These should be detailed as regards kind of produce, number, quantity etc.)					Amount	
RECEIPTS							
	Cash balance as per Cash book					Rs. p. 200.00	
<i>Sale of timber in Depots :</i>							
	Name of Depot	Kind	No.	C. ft.	Rate		
31	Tavargatti	Teak Scantling	90 Amount Rs. p. 150.00	150	Rs. 1. each	150.00 (a) Sale of Timber etc. (1) By Government Agency-Timber.	
<i>Sale of Firewood in Depots :</i>							
	Name of Depot	Quantity	Rate		Amount Rs. p.		
32	Tavargatti	600 C. ft.	Rs. 25 per 100 C. ft.		150.00	150.00 Do. Firewood and Charcoal	
<i>Sale of Bamboos brought departmentally :</i>							
	Name of Depot	No.	Rate		Amount		
5	Nagargali	2,500	Rs. 2 per 100		50.00	50.00 Do. Bamboos.	
<i>Timber :</i>							
4	Permit No.	Kind	No.	C. ft.	Rate per 12.5 C. ft.	Amount Rs. Np.	
	1	Matti	2	31.25	Rs. 6	15.00	
31	Price of Konnur Coupe Nos. 5, sold standing				272.00	287.00	(a) Sale of Timber etc.
<i>Auction of confiscated wood :</i>							
	Divisional Offence No.	Kind	No.	C. ft.	Rate per 12-50 C. ft.	Amount	
<i>Price of wood in assessed waste or disforested number :</i>							
		Kind	No.	C. ft.	Rate per 12-50 C. ft.	Amount	
<i>Royalty on reserved trees in Malki number :</i>							
		Kind of trees	No.			Amount	
<i>Price of standards damaged :</i>							
	Block No. Coupe No.	No. of trees		Rate each,		Amount	

FORM G. F. M. 32—*contd.*

Dr. Item No. of Cash Book	Particulars (These should be detailed as regards kind of produce, number, quantity etc.,)					Amount		
							Rs. P.	
	<i>Firewood :</i>							
	Permit No.	Head loads	Rate	Cart loads	Rate Rs. P.	Amount Rs. P.	(a) Sale of Timber etc.	
9	10	..	3	4	0.25	1.00	(2) By Consumers or Purchasers Firewood.	
6	Price of 500 c. ft. of firewood sold from Merde Coupe No. 4, at Rs. 25 per 100 c.ft.					125.00	Do.	
	<i>Auction of confiscated firewood :</i>							
	Divisional Office No.	Headloads		Cart loads		Amount	Do.	
	<i>Bamboos :</i>							
	Permit No.	Dowga Rate per 100		Medar Rate per 100	Sib Rate per 100		Amount	
1 to 16	4 to 10	Rs. 3 200	Rs. 1 200	Rs. 2	Rs. 1/2	Rs. 1 Rs. 1/2	.. 8.00 Do. Bamboos.	
	<i>Grazing</i>		<i>Number of</i>					
	Permit No.	Buffaloes Bullocks and Cows	Goat & sheep	Camels	Total animals	Rate each Rs. P.	Amount Rs. P.	
17	..	480	..	..	480	0.25	120.00 120.00 Do. Grazing and Fodder grass.
	<i>Minor Forest Produce :</i>							
	<i>Number of Cart of :</i>							
	Permit No.	Stones	Earth	Canes	Rate each cart Rs. P.	Amount Rs. P.		
18	1 to 3	40 Carts Loads.	..	..	.. 0.25	10.00	10.00 Do. Other minor Produce.
21	Price of Honey and wax farm Tapping Fees :					233.00	Do.	
		Number of Palm Trees		Rate	Amount			
	<i>Drift and waif wood and confiscated forest produce :</i>							
	Kind	No.	C. ft.	Rate	Amount Rs. P.		50.00 (c) Other Receipts (v) other items.	
20	Teak Poles.	50	150	Re. 1 per Pole	50.00 ..			

FORM G. F. M. 32—*contd.*

Dr. Item No. of Cash Book	Particulars (These should be detailed as regards kind of produce, number, quantity etc.,)			Amount	
<i>Revenue from forest not managed by Government</i>					Rs. P.
<i>Fines from Contractors :</i>					(b) Receipt from Ex-zamindari forest estates.
	Name	Divisional Order No.	Amount		(c) Other Receipts (i) fines and for. feitures.
	Permit extension fees	.. ..			(c) Other Receipts (v) other items.
	Ground rent in Depots	.. ..			De. De.
	Compensation :	.. ..		
	Divisional Offence No.		Amount Rs. P.		
23 to 25	20, 35, 40		3-50		
			2-00		
	1916-17		2-50	.. 8.00	De.
	Subsistence or travelling allowance received from Court.				De.
	<i>Price of pass Books</i>				
	No.		Amount Rs. P.		
26 to 27	6		3-00	.. 3.00	De.
	<i>Sale of unserviceable stores-Description :</i>			Amount	De.
	<i>Price of lost dress, buttons, etc :</i>				
	Description		Amount		
	<i>Provident Fund :</i>			Total Receipts .. 1,450.00	
	From whom	For month	Amount		G. P. F.
	<i>Dress fund :</i>				
	From whom	For month	Amount Rs. P.		(c) Other Receipts (v) Other items.
2	Ranger	May, 1917	2.00	2.00	
	<i>Income Tax :</i>				
	From whom	For month	Amount		I. T.
	<i>Deposits :</i>				
	From whom	For what purpose	Amount Rs. P.		
30	M. N. Pandit	Price of Coupe 4 of Block X.	50.00	50.00	Deposit.
	<i>Cash Recovery :</i>				
	From whom	For what purpose	Amount		
1	<i>Advance received by Cheque :</i>			150.00	C. R. Advances.
	<i>Advance recovered :</i>				
	From whom		Amount		Advances.
	<i>Vouchers re-adjusted :</i>				
	Number of month		Amount	..	Disallowed.
				Grand Total Receipts. .. 1,652.00	

FORM G. F. M. 32—contd.

Item Nos.	Voucher Nos.	Particulars (In brief, details being given in vouchers)			Amount	Divisional Forest Officer's Remarks or Head of Service
1	2	3			4	5
EXPENDITURE					Rs. Ps.	
<i>Birdling work as per voucher :</i>						
	No. of Tress	Rate	Amount		(g) Forest produce (2) Government Agency. (14) Minor works	
<i>Conveyance of timber departmentally :</i>						
	Kind	No.	Cubic feet	Rate	Amount	Do.
Preparing and supplying running fuel						Do.
Bamboos brought departmentally						Do.
Sandalwood operations						Do.
Marking out coupes as per muster roll						(g) Forest produce (1) Preliminary Exp. (14) Minor works.
<i>Marking standards in coupes as per muster roll :</i>						
	Block	Coupe	No. of Standards	Month		
1	1	X	4	600	June 1917	3.00 Do.
<i>Oil and contingencies at nakas :</i>						
2	2	Gunji Naka	Impounding cattle	Carriage of confiscated wood.		2.00 Do.
3	10	teak scantilings	(25 cft) and	50 teak poles (150 c. ft) to	Khanapur Depot	10.00 Do. Do.
<i>Feed and keep of cattle :</i>						
	No. of cattle	Particulars	Rate	Amount		(d) Forest Conservation etc. (15) Machinery and Equipment.
Purchase of deadstock :						Do.
<i>Road work :</i>						
	Name of road	Estimated amount	Authority sanctioning the estimate	Particulars of work	Amount Rs. P	(h) Communications and Buildings. (1) Communications (17) Maintenance
			New Work	Bridle path in Nagargali block 37 chains as per Muster roll	60.00 60.00	
			Special repairs	Annul repairs		

FORM G. F. M. 32—contd.

Item Nos.	Voucher Nos.	Particulars (In brief, details being given in voucher)			Amount	Divisional Forest Officer's Remarks or Head of Service	
1	2	3			4	5	
					Rs. Ps.		
Buildings :							
	Name of Building	Estimated amount	Authority New Work Special repairs Annual repairs	Particulars of work		(h) Communications and Buildings	
	Nagargali rest house			White-washing and turning tiles.	15.00	(3) Building (17) maintenance.	
Wells and fencing :							
	Name of well	Estimated amount	Authority New work Special repairs Annual repairs	Particulars	Amount Rs	De.	Do.
21	19			Demarcation work as per muster roll : In Nagnur 2 miles of external boundary	19.50		(d) Forest Conservation and Development (14) Minor works
22	20			Nursery work as per muster roll : In Block XIX Compt. 1918-15 teak seedling planted	10.50		Do.
Fire tracing as per muster roll ;							
	Month	Block	Line	Miles	Amount		Do.
Cultural operation as per muster roll :							
	Block		Compartment	Month	Amount Rs.		
14	12	XIX	10	June	15.00	15.00	Do.
Rewards :							
	Divisional Office	No.			Amount		2. Divisional Officers (26) Other Charges
4	4			Pay of establishment permanent protective :			
	Month				Amount Rs. np		
	May, 1917				143.00	143.00	Divisional Offices (1) Pay of Establishment
5	5			Pay of clerk :			
	Month				Amount Rs. np.		
	May, 1917				20.00	20.00	Do.
5 and 4 Local allowance :							
7	5			Month	Amount Rs p		
	May, 1917				19.00	19.00	Divisional Offices (1) Other Allowances

FORM G. F. M. 32—contd.

Item Nos.	Voucher Nos.	Particulars (In brief, details being given in vouchers)	Amount	Divisional Forest Officer's Remarks or Head of Service
1	2	3	4	5
			Rs.	
8	6	<i>Travelling allowance :</i>		
	Name	Month	Amount Rs	
	Ranger	May, 1917	15.00	.. 15.00 Divisional Off-ces.
	<i>Stationery :</i>		Amount	(3) Travel Exp. Divisional Offices.
	Carriage of Office Kit.			(4) Office Expenses.
	Cost of Service Postage labels			Do
	Money Order Commission			Do
		Total, Expenditure	.. 332-00	
		<i>Remittances to Treasury :</i>		
11 to 13 & 19	9 to 11, 16 and 17	to Date of Treasury Chalan Deposits repaid	Amount	1,300.00 Remittances Deposit
		<i>Advance of for works</i>		
	Whom	Authority, number and date	..	.. Advance
		Refunds as per voucher	..	.. Refunds
		<i>Cash balance as per Cash Book on 20th as follows :—</i>		
			Rs.	As per ledger
	Out of cheque	.. ..	20.00	20.00 20.00
	Revenue	.. ..	..	.. This total should equal total under-
	Vouchers unadjusted		..	.. receipts.
		Grand Total..	Rs. 1,652.00	

Submitted in duplicate to the Divisional Forest Officer,

Belgaum Division

26th June 1917.

Range Officer.

Duplicate copy returned, amount admitted being Rs. and figures).

(in words

The orders given in the last column should be carried out.

10th July 1917.

Deputy Conservator of Forests.

FORM G. F. M. 32—*contd.*

(For use in Divisional Forest Office)

Head of service	Amount	Head of Service	Amount
1	2	3	4
	Rs.		Rs.
113: Forest	1,250.00	Remittances ..	1,300.00
Deposits	50.00	Objection book advance ..	..
Conveyance Advance .. ..	..	Deposits by cash or transfer ..	..
Clothing receipts	2.00	Refunds or revenue .. ..	..
Income Tax .. ..	..	313, Forest	332.00
General Provident Fund .. ..	..	Total	<u>1,632.00</u>
Cash recovery .. ..	..	Previous balance	200.00
Advance recovered	330.00	Amount Advances during the month ..	150.00
Total	<u>1,632.00</u>	Total	<u>350.00</u>
		Deduct—Recovery during the month ..	330.00
		Balance outstanding	<u>20.00</u>

FORM G. F. M. 33

(Vide articles 414 to 417)

Belgaum Division, Khanapur Range, Desur Round, Cash Accounts
for the month of May 1917

Dr. Item No. of Cash Book	Particulars (These should be detailed as regards kind of produce, number, quantity, etc.)							Amount	Range Officer's order and Head of Service
1	2							3	4
Rs.									
RECEIPTS									
Cash balance as per Cash Book .. 10.00									
<i>Auction of wood</i>									
	Place of auction	Description	Kind	No.	C.ft.	Rate per 12.50 C.ft.	Amount Rs.		
19	Konnur S. No. 15	Disforested.	Matti	..	37.50	6.00	18.00		
			Jungle wood	..	75.00	3.00	18.00		
20	Near Nala		Dead fallen Nandi	..	19.00	Fixed	4.00		
3	Desur		Confiscated Teak in D. O. No.	..	16.20	Fixed	15.00	55.00 (a) Sale of timber etc. (2) By consumer or purchasers-Timber	
<i>Royalty on reserved trees in Malki Nos.</i>									
	Kind of trees			No.	Amount Rs.				
5	Teak			6	6.00				
	Black wood			4	4.00		10.00	Do.	
<i>Firewood :</i>									
	Permit No.	Head loads	Rate	Cart loads	Rate Rs.	Amount Rs.			
4	10	..	..	4	0.25	1.00		1.00 Do. Firewood
<i>Auction of Firewood</i>									
	Place of auction	Description	Head loads	Cart loads	Amount Rs.				
<i>Bamboos</i>									
	Permit No.	Dowga Rate per 100	Medar Rate per 100	Sib Rate per 100	Amount Rs.				
		Rs. 3 Re. 1	Rs. 2 Re. 1	Re. 1 Re. 1					
6 to 12	4 to 10	200	200	..	..	8.00	8.00	Do. Bombos
<i>Grazing</i>									
	Permit No.	No. of Buffaloes	Bullocks and Cows	Goats and sheep	Ca-mels	Total animals	Rate each Rs.	Amount Rs.	
13	..	..	480	..	..	480	0.25	120.00 120.00 Do. Grazing fodder and grass
Carried over ..							204.00		

FORM G. F. M. 33—contd.

Dr. Item No. of Cash Book	Particulars (These should be detailed as regards kind of produce number, quantity, etc.)				Amount	Range Officer's order and Head of Service
1	2				3	4
					Brought over ..	Rs. 204.00
	<i>Minor</i>	<i>Forest</i>	<i>Produce :</i>			
	Permit No.	No. of carts of Stone	No. of carts of Earth	No. of carts of Canes	Rate each cart Rs.	Amount Rs.
4 to 16	1 to 3	40	--	--	0.25	10.00
						10.00
						Sale of Timber etc. (2) By consumers or purchasers.
						Other minor produce
	<i>Compensation</i>					
	Divisional No.	Offence			Amount Rs.	
17	20,35,40	--	--		1.50	
					2.00	
	1916-17		and		2.50	
						6.00
						(3) Other Receipts (v) Other items
	<i>Subsistence or travelling allowance received from Court</i>					
	From whom			Amount		
18	Rent of Forest lands leased out			5.00		
	<i>Price of lost dress buttons etc.,</i>			Do.		
	Description			Amount		
2	<i>Provident Fund</i>			Total Receipts .. 225.00		
	From whom	For Month		Amount		
	Forester	April, 1917		Rs. 2.00		
	<i>Dress fund</i>			2.00 G. P. F. Other than Class IV		
	From whom	For month		Amount Rs.		
	<i>Deposits</i>			Clothing Receipts		
21	From whom	For what purpose		Amount		
	M. N. Desai	Dead, standing trees in forest.		Rs. 10.00		
	10.00			Deposits		
1	Advance received from R. F. O.			150.00		
	<i>Vouchers readjusted</i>			Advances		
				Disallowed		
	Voucher No.	Amount		Grant Total Receipts .. 387.00		

FORM G. F. M. 33—*contd.*

Item Nos.	Voucher Nos.	Particulars (In brief, details being given in vouchers)			Amount	Range Officer's remarks and Head of Service	
1	2	3			4	5	
EXPENDITURE					Rs.		
Marking out Coupes as per Muster-roll—							
Marking Standards in coupes as per Muster roll—							
1	1	Block X	Coupe 3	No. of Standards 600 Month May, 1917	3.00	(g) Forest produce (14) Minor works	
<i>Oil and contingencies at Nakas-</i>							
2	2	Desur Naka		.. .. .	2.00	Do.
		<i>Impounding cattle-</i>		.. .. .		Do.
3	3	Carriage of confiscated wood-		.. .. .		Do.
		10 teak Scantlings (25 c.ft.) and 50 teak poles (150 c. ft.) to Khanapur Depot.			10.00	2. Divisional Offices (26) Other charges	
<i>Road work-</i>							
		Name of Road	Estimated amount	Authority sanctioning the estimate	Particulars of work	Amount Rs. P.	
<i>Annual repairs</i>							
8	5	Nagargali		D.F.O.'s 450 No. 2-3-17.	Clearing gutters	20.00	(h) Communi- cations and Buildings (1) Communications (17) Mainte- nance
		Birchi	50				
<i>Buildings</i>							
		Name of building	Estimated amount	Authority	Particulars of work	Amount Rs. P.	
<i>Annual repairs.</i>							
9	6	Desur Naka house.			White washing and turning tiles.	5.00	(h) Communi- cations and Buildings (3) Buildings- (17) Mainte- nance.
		<i>Wells and Fencing.</i>					Do.
		Name of Well	Estimated amount	Authority	Particulars of work	Amount Rs. P.	
<i>Nursery work as per Muster roll-</i>							
10	7	In block XIX, Compt. 20			1215 teak seedling planted	10.00	(d) Forest Conservation and Deve- lopment (14) Minor works.
<i>Fire tracting as per Muster roll.</i>							
		Month	Block	Line	Miles	Amount Rs.	
<i>Cultural operations as per Muster roll-</i>							
		Block	Compt.	Month	Amount Rs.		
11	8	X	10	May, 1917	10.00	10.00	-Do-
Carried over ..					60.00		

FORM G. E. M. 33—contd.

Item Nos.	Voucher Nos.	Particulars (In brief, details being given in vouchers)		Amount	Range Officers remarks and Head. of Services.
1		2		3	4
				Brought over	Rs. P. 60.00
		<i>Rewards</i>			
		Divisional Office No.	Amount Rs.		2 Divisional office (26) other charges
4	4	<i>Pay of establishment</i>	Month	Amount Rs.	2 Divisional Offices.
		Permanent protective	April, 1917	52.00	(1) Salaries Pay of Establishment
5	4	<i>Local Allowance</i>	Month	Amount Rs.	
			April, 1917	19.00	Do. (1) Salaries Other Allowances
		<i>Travelling Allowance</i>			
		Name	Months	Amount Rs.	Do-
6	4	Forester	April, 1917	8.00	(3) Travel Expenses
7	4	<i>Fixed contingent allowance</i>	..	..	1.00 (1) Salaries Other Allowances
12	9	<i>Money order commission-</i>	..	..	2.00 (4) Divisional Office Office Expenses
		Total Expenditure ..		142.00	
		<i>Remittances to Treasury</i>			
		Date of Treasury Chalan	Amount Rs.	225.00	Remittances
		Deposits repaid	..	..
		Total ..		367.00	
		Cash balance as per cash book on 20th May, 1917 as follows :—			
		Out of Cheques	..	..	Rs. 20.00
		Revenue	..	..	20.00
		Vouchers unadjusted	..	..	..
		Grand Total ..		387.00	As per ledger
		This total should tally with total and under receipts.			

Submitted in duplicate to the Range Forest Officer.....

Date

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

Range Forest Officer.....

FORM G. F. M. 33—*concl.*

(For use in Range Forest Office)

Head of Service	Amount	Head of Service	Amount
1	2	3	4
	Rs.		Rs.
118 Forest ..	215.00	Remittances ..	225.00
Deposits ..	10.00	Deposits by cash or transfer ..	
Conveyance advance	--	318 Forest	142.00
Clothing receipts	--	Refunds of revenue	--
Income-Tax	--		
		Total	367.00
General Provident Fund	2.00		
Cash recovery	--	Previous balance	10.00
Advances recovered	140.00	Amount advanced during the month	150.00
Total	367.00	Total	160.00
		Deduct—Recovery during the month	140.00
		Balance outstanding	20.00

FORM G. F. M. 34

(Vide articles 309, 310, 311)

Register of Forest Sales and other Demands of Revenue for the year 1969-70 in Division.

Serial No.	Authority	Bill or permit No.	Details of sale or demand				Amount recovered		Balance out-standing		Remarks
			Particulars	No. or quantity	Rate	Amount	Dr. Item No. of cash book	No. of Amount	S. No. of form G.F.M.	Amount	
1	2	3	4	5	6	7	8	9	10	11	12
					Rs.	Rs.		Rs.		Rs.	
1	Conservator's No.	.. 1 of 2nd February, 1970	Teak rejected sleepers.	50	8 per sleeper.	400	3 of 4th February 1970.	400	..	..
2	D. F. O's No.	.. 2 of 4th February, 1970	Sale of tree growth in Revenue Waste lands.	..	..	1,500	6 of 10th February 1970.	500	1	1,000	
3	Conservator's No.	.. 3 of 8th February, 1970	Coupe 6, Block XII	..	..	4,500	..	..	2	4,500	
4	D. F. O's No.	.. ....	Fine Inflicted on contractor A.B. for cutting standards.	..	..	100	..	..	3	100	
			Total	..	..	6,500		900		5,600	

FORM G. F. M. 35

(Vide articles 311 and 442)

Gujarat, Surat Circle

Register of Outstandings on account of Revenue in the "A" Division for the year 1969-70

Sr. No.	Name of purchaser	Forest Produce sold	Out-standing on 1st April 1969	New Items on which Revenue is not fully realised during the month	Total amount due	April 1969		May 1969		June 1969		And so on till March 1970	Remarks including number and date of Conservator's sanction differing realization of full revenue due in columns 4 and 5
						Amount paid	Balance due	Amount paid	Balance due	Amount paid	Balance due		
1	2	3	4	5	6	7	8	9	10	11	12	13 to 30	31
			Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
<i>Tavargatti Depot.</i>													
(a) Sale of timber													
(1) Government Agency Timber, 1968-69.													
1.	V. R. Ganaji ..	Timber from Tavar-gatti Depot.	100-00	..	100-00	..	100-00	..	100-00	:	100-00		
2.	N. B. Desai ..	Do.	1,360-00	..	1,360-00	..	1,360-00	..	1,360-00	..	1,360-00		
			1,460-00	..	1,460-00	..	1,460-00	..	1,460-00	..	1,460-00		
(a) Sale of Timber													
(2) Consumers and Purchasers-Timber 1969-70.													
1.	Chenappa Advapa	Jangannatti C-24	..	20,000-00	20,000-00	..	20,000-00	10,000-00	10,000-00	10,000-00	..		
2.	Vishnu Govind ..	Golihalli C-5	..	1,000-00	1,000-00	252-00	748-00	..	748-00	748-00	..		
						252-00	20,748-00	10,000-00	10,748-00				
3.	Bando Anaji Naik	do.	..	1,000-00	1,000-00	..	..	..	..	..	1,000-00		
		Do. Firewood and Charcoal 1969-70.								10,748-00	1,000-00		

1	Savantappa Dundappa	Spray wood from Merde Coupe 10.	..	500-00	500-00	125-0	375-00	..	375-00	375-00	..
						125-00	375-00	..	375-00		
2	Abdul Rajak Mahomed	Do.	11	..	200-00	200-00	..	..	..	..	200-00
3	A. B. Desai	..	Do.	13	..	150-00	150-00	..	..	..	150-00
						377-00	22,583-00	10,000-00	12,583-00	11,123-00	2,810-00

Foot-note.—Sufficient pages should be assigned for each Budget Sub-Head, and each Sub-Head should have a serial number of its own.

Deputy Conservator of Forests,
"A" Division.

FORM G. F. M. 36

(Vide articles 442 and 447)

Gujarat, Surat Circle

Return of Outstandings on account of Revenue of the "A" Division for the month of June, 1970

Sr. No.	Name of purchaser	Particulars of forest produce	Outstanding on 1st June 1969	New Items on which the revenue is not fully realised during the month	Total Amount	Amount paid during the month	Balance due at close of the month	Remarks
1	2	3	4	5	6	7	8	9
			Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	
			1,460.00	..	1,460.00	..	1,460.00	
			1,460.00	..	1,460.00	..	1,460.00	113-Forest— (a) Sale of Timber etc. (1) Government Agency-Timber.
			10,748.00	..	10,748.00	10,748.00	..	
1	B. A. N.	F. S.II, C. 5	..	1,000.00	1,000.00	..	1,000.00	113-Forest— (a) Sale of Timber etc. (2) By Consumers or Purchasers of Timber.
			10,748.00	1,000.00	11,748.00	10,748.00	1,000.00	Do.
			375.00	..	375.00	375.00	..	
1	A. R. M.	F.S.IV, C-11	..	200.00	200.00	..	200.00	Do.
2	A. B. D.	F.S.IV, C.13	..	150.00	150.00	..	150.00	Do.
			375.00	350.00	725.00	375.00	350.00	Do. Firewood and Charcoal.
			12,583.00	1,350.00	13,933.00	11,123.00	2,810.00	

Submitted to the Conservator of Forests, Surat Circle.

'A', 5th July 1969.

Deputy Conservator of Forest.

FORM G. F. M. 37

(Vide articles 318, 425, 431 and 437)

Forest Department, Gujarat, Surat, Circle, "A" Division.

Register / Schedule of Forest Remittances to Treasuries during June, 1970

Sr. No.	Date of remittance	Treasury No. of Chalan	Name of Treasury	By whom remitted	Amount	No. of Cr. item in Divisional Account	Date of Entry in Divisional Account	Remarks
1	2	3	4	5	6	7	8	9
					Rs. P.			
1	20th June 1969	..	S.B.I., 'A'	D.F.O., 'A'	748.00	8	20th June 1970	
2	Do.	..	Do.	Do.	10,000.00	9	Do.	
3	Do.	..	Do.	Do.	375.00	10	Do.	
4	4th June 1969	..	Do.	R.F.O., 'B'	50.00	13	30th June 1970	
5	8th June 1969	..	Sub-Treasury, 'B'	Do.	200.00	13	Do.	
6	10th June 1969	..	Do.	Do.	600.00	13	Do.	
7	15th June 1969	..	Do.	Do.	250.00	13	Do.	
8	30th June 1969	..	Do.	Do.	200.00	13	Do.	
Total ..					12,423.00			
					(Twelve thousand four hundred and twenty three only)			

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.

'A', 5th July 1969.

Deputy Conservator of Forests,

FORM

[Vide articles 374 and 413

Forest Department, Gujarat,
Contractors, and

Contractor Shri

*Name of Work—Transport of Bamboos**Contract, dated***Account**

Month of account	Balance outstanding from last month		Advances made during the month		Total (Column 2 plus 4)	Recoveries during the month		Particulars
	Rs.	Ps.	Cash Book Cr. Item No. and date	Amount		Cash Book Dr. Item No. and date	Amount	
1	2		3	4	5	6	7	
	Rs.	Ps.		Rs. Ps.	Rs. Ps.		Rs. Ps.	
September 1969	—	635-50	..	..	635-50	27-9-69	300-00	
October 1969	..	335-50	..	..	..	..	..
<i>Disburser : Range Forest Officer, 'X'</i>						For current expenses		
September 1969	—	200-00	<u>4</u> 1-9-69	4,000-00	4,200-00	..	4,009-50	
October 1969	..	190-50	..	..	..	..	..

G. F. M. 38

and Appendix, VII Rule 2(v)]

'S' Circle, 'A' Division
Disbursers' Ledger

.....
from Block No. 10 to Depot

1st January 1969

No. 5.

of Advances

For Contractors Only

Balance outstanding at close of the month (Column 5 minus 7)	Compound Interest at 9½ per cent.						Total amount outstanding at close of the month (Column 8 plus 14) minus 15)	Initials of the Divisional Forest Officer		
	Balance outstanding from last month	Amount on which interest is charged during the month	Period for which charged	Interest charged during the month	Total (Column 9 plus 12)	Reveries during the month				
8	9	10	11	12	13	14	15	16	17	18
Rs. Ps.	Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.		
335-50	335-50	..	..
..
Account No. 5										
190.50
..

FORM

[Vide articles 418, 430 and 442 and

Forest Department, Gujarat,

Abstract of Entries in the Contractors' and

Number of Account in Ledger	Name and rank	Particulars of work	Particulars of advances			Recoveries during the month
			Balance outstand- ing from last month	Advances made during the month	Total (Columns 4 plus 5)	
1	2	3	4	5	6	7
<i>Contractors :</i>						
5	Shri	Transport of bamboos from Plot No. 10 to Depot.	635.50	..	635.50	300.00
7	Shri	Collecting seeds	25.00	..	25.00	..
		Total, Contractors	660.50	..	660.50	300.00
<i>Disbursers :</i>						
6	Range Forest Officer	Current expenses	200.00	4,000.00	4,200.00	4,009.50
9	Range Forest Officer	Do.	100.00	..	100.00	..
		Total, Disbursers	300.00	4,000.00	4,300.00	4,009.50

G. F. M. 39

Appendix VII, Rule 1 (6)

'S' Circle, 'A' Division

Disbursers' Ledger during September 1969

<i>For Contractors Only</i>							
Compound Interest at 9½ per cent							
Balance outstanding at close of the month (Column 6 minus 7)	Balance outstanding from last month	Interest charged during the month	Total (Column 9 plus 10)	Recoveries during the month	Balance outstanding at close of the month (Column 11 minus 12)	Total amount outstanding at close of the month (Column 8 plus 13)	Remarks
8	9	10	11	12	13	14	15
335.50						335.50	
25.00						25.00	
<u>360.50</u>						<u>360.50</u>	
190.50							
100.00							
<u>290.50</u>							

FORM G. F. M. 40

(Vide articles 287, 379, 423, 431, 437, 438, 442 and 447)

Bombay, Southern Circle, Belgaum Division.

Classified Abstract of Revenue and Expenditure for the month of June 1971.—

1.—The items in this abstract should be arranged in accordance with prescribed budget heads and sub-heads.

Note 2.—In column 3 under expenditure, sufficient details should be given to enable the charges to be at once understood and checked. The information required by article 424 should be given in the remarks column.

Number of Item in Cash book	Items	Amount	Total of budget sub-head	Remarks
1	2	3	4	5
REVENUE-113-FOREST				
		Rs. P.	Rs. P.	
	(a) Sale of timber and other forest produce:			
	(1) By Government Agency :			
7	Price of 200 teak sleepers supplied to the M. S. M. Railway at Rs. 5 each, acceptance No.....of.....	1,000.00	..	113-Forest-(a) Sale of timber and other Forest produce—
15	Price of 90 teak scantlings, 150 c. ft. sold from Tavargatti depot at Re. 1 per c. ft.	150.00	1,150.00	(1) By Government Agency— Timber.
15	Price of 600 c. ft. of firewood sold from Tavargatti depot at Rs. 25 per 100 c. ft.	150.00	150.00	Do. Firewood and Charcoal.
15	Price of 2,500 bamboos sold from the Nagargali depot at Rs. 2 per 100.	50.00	50.00	Do. Bamboos
	(2) By Consumers or Purchasers :			
12	Outstanding recovered	10,748.00	..	
15	Price of Konur Coupe No. 5, sold standing.	272.00	..	
15	Permit fee on 31.25 c. ft. of matti wood at Rs. 6 per 12.5 c. cft.	15.00	11,035.00	(2) By Consumers or Purchasers— Timber.
13	Outstanding recovered	375.00		
15	Permit fees on 4 cartloads of firewood at 0.25 p. each.	1.00		
15	Price of 500 c. ft. of fire wood sold from Merde Coupe No. 4 at Rs. 25 per 100 c. ft.	125.00	501.00	Do. Firewood
15	Permit fees on 200 bamboos at Rs. 3 and 200 at Re. 1 per 100.	8.00	8.00	Do. Bamboos
15	Grazing fees on 480 bullocks at 0.25 p. each.	120.00	120.00	Do. Grazing and fodder grass.
15	Price of honey and wax farm ..	288.00	..	(2) By Consumers or Purchasers
15	Permit fees on 80 cartloads of stones at 0.12½ p. per cartload.	10.00	298.00	Other minor produce.
	(3) Other Receipts :			
	(i) Fines and forfeitures :			
15	Price of 50 confiscated teak poles at Re. 1 per pole.	50.00	50.00	(3) Other Receipts-(i) Fines and forfeitures.
	(v) Other items :			
15	Compensation in forest offence cases	8.00		Do (v) Other items.
15	Price of 6 pass books at 0.50 P. each	3.00	11.00	
	Total, Revenue ..		13,373.00	

FORM G. F. M. 40—contd.

Number in cash book of		Items	Amount	Total of Budget Sub-head		Remarks
Item	Voucher			4	5		6
1	2	3				
EXPENDITURE-313-FOREST						
			Rs. P.	Rs. P.		
(g) Forest Produce						
(1) Preliminary Expenditure on exploitation of Forest Produce						
(14) Minor Works						
5	4	Paid Mr. K. N. Gavda for cutting and conveying 800 junglewood poles from Block XIX-C. 19 to Nagargalidepot at Rs. 0.50 8 each.	400-00			
Dr. 6		<i>Deduct.</i> —Amount recovered in cash from contractor X. Y. on account of excess payment made to him in May, 1917 on Voucher No. for conveying logs from Block to Depot.	30-00	370-00		
8	7	Paid Mr. A. N. Desai for delivering the following from Block XIX-C. 20 at Tavargatti depot :— 1,600 c.ft. firewood at Rs. 17.. 272 per 100 c.ft. 156 c.ft. charcoal at 0.50. per.. 78 c.ft.	350-00			
14	12	Paid daily labour on marking . . 600 standards in Block X-C. 4 in June 1917, 20 coolies at 0.25 p. each	5-00	725-00		(g) Forest wooduce 1 Preliminary Expenditure etc. (14) Minor works.
(d) Forest Conservation and Development Improvement and Extension of Forest						
(15) Machinery and Equipment						
7	6	Paid Mathematical Instrument Office, Calcutta, price of one prismatic compass as per bill No. 15 of 20th May, 1917.	50-00	50-00		(d) Forest Conservation and Development-(1)-Improvement and Extension of Forest (15) Machinery and Equipment.
(h) Communications and Buildings :						
(1) Communications						
(17) Maintenance						
14	14	Paid daily labour on 37 chains of bridle path in Ngagali Block, 240 coolies at 0.25 p. each	60-00			(10) Communications and Buildings (1) Communi. cations (17) Maintenance.
(3) Buildings						
(17) Maintenance						
14	15	Paid cost of annual repairs to the Nagargali rest house.	15-00	75-00		(3) Buildings (17) Maintenance
(d) Forest Conservation and Development						
(1) Improvement and Extension of Forest						
(14) Minor Works						
14	16	Paid daily labour on clearing 2 miles of external demarcation line of the village of Nagnur, 78 coolies at 0.25 p. each.	19-50			

FORM G. F. M. 40—contd.

Number in cash book of		Items	Amount	Total of Budget Sub-head		Remarks
Item	Voucher			4	5		6
1	2	3				
			Rs. p.	Rs. p.		
14	17	Paid daily labour on transplanting 1875 teak seedlings in compartment 19 of Block XIX, 42 coolies at 0-25 p. each.	10-50		(4) Forest Conservation and Development. Imp. and Ext. of Forest (14) Minor Works	
14	18	Paid daily labour on 12,500 creepers and 216 useless trees in Block XIX, Compartment 10, 60 coolies at Rs. 25 each.	15-00	45-00		
(a) Direction and Administration						
(2) Divisional Offices :						
(26) Other Charges						
14	13	Paid carriage of confiscated 10 teak scantlings (25 c.ft.) and 50 teak poles (150 c.ft.) to Khanapur depot, distance 2 miles at fixed rate.	10-00	10-00	(2) Divisional Offices (26) Other Charges	
(g) Forest Produce						
(3) Development of Grass birs						
(25) Suspense :						
		Work advances made to contractors in June 1917 as per Form 39 (Submitted to the Conservator).			* (g) Forest Produce (3) Development of Grass bir.	
		Deduct :—Recoveries during the month.	—350-00	—350-00	(25) Suspense.	
				545.00		
(1) Salaries—Pay of officers						
1	1	Paid pay of Mr. Deputy Conservator of Forests, Belgaum for May 1917.	500.00	500.00	(2) Divisional Offices Pay of Officers.	
(1) Salaries—Pay of Establishment						
14	19	Paid pay of the permanent protective establishment of the Belgaum Division for May 1917.	143.00	..		
		Paid pay of the Divisional Office Establishment for May 1917.	188-25			
		Paid pay of the Office Establishment of the Ranger, Khanapur, for May, 1917.	20-00	351-25	(2) Divisional Offices Pay of Establishment.	
(1) Salaries Other Allowances						
14	19	Paid local allowance to Ranger, Khanapur, for May, 1917.	15-00			
		Paid local allowance to the clerk of the Khanapur Range Office for May, 1917.	4-00	19-00	(2) Divisional Offices Other Allowances	

FORM G. F. M. 40—concl'd.

Number in cash book of		Items	Amount	Total of Budget Sub-head	Remarks
Item.	Voucher				
1	2	3	4	5	6
			Rs. p.	Rs. p.	
		(2) Divisional Offices			
		(3) Travel Expenses			
2	1	Paid permanent travelling allowance to Mr. . . . Deputy Conservator of Forests, Belgaum, for May, 1917.	150-00	..	
14	19	Paid permanent travelling allowance to Ranger, Khanapur, for May, 1917	15-00	165-00	(II) Divisional Offices (3) Travel Expenses
		Total	..	1,045-25	
		Grand Total, Expenditure	..	1,590-25	

(Enter here the certificate prescribed in article 433)

Camp Belgaum,
Dated 5th July, 1917.

Deputy Conservator of Forests,
Belgaum.

Notes.—The Vouchers noted below pertaining to this abstract will be sent later on :—

Voucher No.	for Rs.
Voucher No.	for Rs.
Voucher No.	for Rs.
Voucher No.	for Rs.
Voucher No.	for Rs.

FORM G. F. M. 41

(Articles 289, 426 and 431)

DIVISION

19 .

*Schedule of Receipts Payments on behalf of other Governments
Railways.*

Item No.	Name of Government/ Railway	Particulars of receipts/Payments	Amount	Remarks
1	2	3	4	5
			Rs. Ps.	

Deputy Conservator of Forests
.....Division.

Dated

19 .

Note 1.—There should be two separate schedules, one for Receipts and the other for Payments.

Note 2.—The items included in the schedule should be grouped by each Government or Railway as the case may be.

(Articles 429 and 431)

Plus and minus memorandum of for 19 .

Nature of Transactions	Balance from the last month	Additions to balance this month	Total	Deductions from balance	Balance at the end of month	Remarks
1	2	3	4	5	6	7

Treasury

Dated

19 .

Treasury Officer

(Bk) E.5-108

FORM G. F. M. 43

(Vide articles 199, 333, 424).

FOREST DEPARTMENT, GUJARAT

CIRCLE

DIVISION.

Returns of sanctions accorded to items of revenue and Capital expenditure for the month of May, 1967.

Sr. No.	Name of work	Budget classification	Estimate		Rate		Progressive expenditure to end of the previous year in case of works continued from previous years	Remark
			Amount	Authority	Amount	Authority		
1	2	3	4	5	6	7	8	9
			Rs.		Rs.		Rs.	
			313-Forest Revenue Expenditure					
18	Cutting and conveying junglewood poles from Series to Depot.	(g) Forest Produce (2) Exploitation by Government Agency. (14) Minor Works.	2,000	D. F. O's No. 75 of 5th May, 1969.	1.00 (per pole)	Conservator's No. of 10th May, 1969.		
19	Fire tracing in Range --	(d) Forest Conservation and Development (1)-Improvement and extension-(14) Minor Works.	250	D. F. O's No. 175 of 12th May, 1969.	10.00 (per K. M.)	Conservator's No. of 10th May, 1969.		
20	Rent of office building --	(a) Direction and Administration- 2-Divisional Offices. (4) Office Expenses	900	Conservator's No. of 28th May, 1969. 70, Forests, Capital Expenditure.	75.00 (per month)	Conservator's No. of 28th May, 1969.		
			313-Forest, Capital Expenditure					
21	Construction of Guard's quarter at	(h) Communications and buildings. (3) Buildings (17) Maintenance	5,000	Conservator's No. of 9th May, 1969.				

No. of 1969-70

Dated

Forwarded to the Accountant General, Gujarat, Rajkot,

Through the Conservator of Forests,

Circle,

Deputy Conservator of Forest.
..... Division.

FORM G. F. M. 44

(Vide articles 261, 264, 472, 475, and 479).

FOREST DEPARTMENT

GUJARAT STATE

CIRCLE

DIVISION.

Summary of Revenue and Expenditure to the end of)

Budget Head	Sanctioned grant	Actuals to the end of previous month	Actuals during the month	Total expenditure columns 3+4	Estimated during remaining period	Total requirement for the year columns 5+6	Increase (+) or Decrease(—)	Remarks
1	2	3	4	5	6	7	8	9
REVENUE								
128-Mines and Minerals (b)								
<i>Other Receipts</i>								
<i>Mines and Minerals (Forests)</i>								
113 Forest								
<i>(a) Sale of timber and other Forest Produce</i>								
<i>(1) Timber and other produce recovered from forests by Government Agency.</i>								
Timber				
Fire Wood and Charcoal				
Bamboos				
Grass and other Minor Produce				
Total (a) (1)								
<i>(a) (2) Timber etc. removed from forests by consumers or purchasers.</i>								
Timber				
Firewood and Charcoal				
Bamboos				
Grazing and fodder grass				
Other Minor Produce				
Total (a)(2)								

(2) Wages	..	..	..	..
(3) Travel Expenses	..	..	..	..
(4) Office Expense	..	..	..	..
(5) Payments for professional and special services				..
(8) Advertising Sales and Publicity Expenses				..

Total for Chief Conservator of Forest ..

(2) Divisional Offices :

(1) Salaries :	..	..	..	..
Pay of Officers	..	..	..	..
Pay of Establishment		..	..	..
Interim Relief	..	..	..	..
Dearness Allowance	..	..	..	..
Other Allowances	..	..	..	..
(2) Wages	..	..	..	..
(3) Travel Expenses	..	..	..	..
(4) Office Expenses	..	..	..	..
(5) Payment for Professional and Special Services				..
(6) Rents, Rates and Taxes	..	..	..	..
(7) Publications	..	..	..	..
(8) Advertising, Sales and Publicity Expenses				..
(16) Motor Vehicles	..	..	..	..
(19) Materials and Supplies	..	..	..	..
(26) Other Charges	..	..	..	..

Total for Divisional Offices ..

FORM G. F. M. 44—concl'd.

Budget Head	Sanctioned grant	Actuals to the end of previous months	Actuals during the months.	Total expenditure columns 3+4	Estimated during remaining period	Total requirement for the years columns 5+6	Increase(+) or Decrease(-)	Remarks.
1	2	3	4	5	6	7	8	9
EXPENDITURE								
(d) <i>Forest Conservation and Development :</i>								
(1) <i>Improvement and Extension of Forests :</i>								
(14) <i>Minor works</i>								
(15) <i>Machinery and Equipments</i>								
(17) <i>Maintenance</i>								
Total for Imp. and Extension of Forests :								
(g) <i>Forest Produce</i>								
(1) <i>Preliminary expenditure on exploitation of forest produce</i>								
(14) <i>Minor Works</i>								
(2) <i>Exploitation of Forest produce by Government Agency</i>								
(14) <i>Minor Works</i>								
(3) <i>Development of Grass birs</i>								
(25) <i>Suspense</i>								
Total for Forest Produce								
(h) <i>Communications and Buildings</i>								
(1) <i>Communications</i>								
(17) <i>Maintenance</i>								
(2) <i>Construction of grass Godowns</i>								
(1) <i>Salaries</i>								
(1) <i>Pay of Establishment, Interim Relief, D. A. other allowances.</i>								
(3) <i>Buildings</i>								
(17) <i>Maintenance</i>								
Total for Communication and Buildings								
Total 313-Forest								

No. Submitted to the

Date

Signature & Designation

FORM G. F. M. 45.

(Articles 479 and 480)

Annual Appropriation Report.

REVENUE

Minor heads	Sanctioned estimate for the year under report	Actuals for the year under report	Increase (+) or decrease (-) in column 3 as compared with column 2	Remarks
	2	3	4	5

EXPENDITURE

Minor heads and primary Unit	Original grant for the year under report	Modified grant for the year under report	Actuals for the year under report	Difference between columns 2 and 3	Excess (+) or Savings (-) in column 4 as compared with column 3	Remarks
1	2	3	4	5	7	8

Instruction to be observed while explaining Variations between Grants and Expenditure.

(a) The explanation of the variations between grant and expenditure should specially draw attention to any expenditure which seems to have been incurred outside the scope of the grant or which relates to a new service not contemplated when the demand for the grant was presented.

FORM G. F. M. 45—*contd.*

(b) Besides the net excesses and savings shown in columns 5 and 6 of the statement if any of the component excesses or savings under a unit are individually worthy of mention they should be specified and explained even though the net result is no saving or excess for the unit as a whole. In explaining savings, those due to the postponement whether of an object of expenditure or of the discharge of a liability actually incurred should be distinguished from real savings due to abandonment of schemes, economy in expenditure, retrenchment and other similar causes.

(c) If the variations are due to several causes the exact or approximate amount due to each should be stated.

(d) When the date of an event (*e.g.* a change in procedure) is important or relevant to a correct appreciation of an explanation the date should be specified in the explanation.

(e) In cases where there is a debit to an account off-set by a credit elsewhere this may be stated.

(f) If a service or work for which there was express provision in the estimates had to be postponed deliberately in order to provide funds for another service or work not so provided for, a note should be inserted in the explanations.

(g) Cases in which funds provided by reappropriation proved excessive or unnecessary should be mentioned. In such cases the No. and date of the order sanctioning the reappropriation as well as the amount of the reappropriation and the expenditure incurred against it during the year may be stated. The causes which led to the funds provided by reappropriation proving excessive or unnecessary may also be given.

(h) As a general rule, whenever it is known that the gross expenditure figure shown against a sub-head includes a special charge which was not specifically provided for in the detailed estimates of the year or is largely in excess of the provision made therein and the payments are deserving of individual mention because—

(a) Its amount is exceptional though the payment itself relates to an ordinary item of expenditure, or

(b) the charge itself (though falling under a normal head of the prescribed accounts classification) is abnormal, such a special charge should be mentioned with necessary particulars in the notes on the sub-head.

(i) When charges of a special or novel character, necessitated by peculiar circumstances, *e.g.* strike in a printing press or other organisation, a flood or a fire are included in the account of a sub-head the details thereof if interesting or important should be given in the notes any charges (*e.g.* bonus or gratuitous payments) not covered by regulation being mentioned separately.

(j) When important items of expenditure are so related to each other that variations in any of them should normally affect the others the actual figures of all should be given in the notes and noticeable divergence should be commented upon.

(k) When a special scheme or other temporary object of expenditure which is of appreciable importance, is completed suitable remarks regarding its unadjusted liabilities or assets should be made in the Note to the sub-head concerned. If any store or other property was acquired by charge to the grant for the scheme it should be stated how such property has been or is expected to be disposed of and any deficiencies noticed or losses incurred should be specified. If it is a case of any institution or department which has been closed or transferred to or amalgamated with another department, Government etc. the consequential effect of the transfer of functions upon the accounts should also be indicated.

FORM G. F. M. 45—*concl'd.*

(1) When any important immovable property is purchased, relinquished or exchanged for other property such information in respect of the transactions as may be known should be briefly given in the Note to the sub-head concerned. **If the technical estimate for the construction of a work had taken into account the estimated sale proceeds of the building the amount actually realised by the sale should be compared with the estimated provision and the effect of the difference on the expenditure brought to account against the technical estimate should be clearly stated. For this purpose a property the purchase price or book value of which is more than Rs. 50,000 will be considered as important property.

(m) The following matters may be commented upon or mentioned in the notes, supported by subsidiary statements:—

(i) Important assets awaiting realisation and the progress made in realising them *e. g.* outstandings on account of sale of forest produce, stores, etc.

(ii) Progress made in the recovery of expenditure which though recoverable is charged off as final expenditure in accordance with the rule *e. g.* recovery of work advances.

** If it is a case of sale of a building for instance, particulars of original cost, etc., of the buildings should be given in the notes on the sub-head dealing with the expenditure service concerned.

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