the Magistrate's Court is at a distance from the scene of the alleged offence, and a police-station is within convenient access, an accused person, who is ready and willing to give bail, should be taken for the purpose to the police-station, the officer in charge of which might thereupon take action in the matter in accordance with the provisions of the Criminal Procedure Code, Chapter XXXIX.

The Lieutenant-Governor directs the issue of the orders suggested by the Government of India to the Magistrates of the districts named on the margin. As the Criminal Procedure Code has not been extended to the Chittagong Hill Tracts, the procedure laid down in Chapter XXXIX of the Code cannot be followed there in the matter; but the Deputy Commissioner of that district should act in accordance with the spirit of the orders suggested by the Government of India.

Cattle-grazing in River-beds adjoining State Forests.

17. Cattle of all descriptions may be grazed in the bed of any river, which though included in a Government reserved forest at the same time forms a boundary between the reserved forest and either a protected forest or a Government or jangdari estate: provided that the Deputy Commissioner may order any or all cattle owners who graze their cattle in such river-beds to discontinue grazing cattle in the same if he considers that such owners or their servants have on any occasion failed to take sufficient precautions to prevent or extinguish forest fires, or to prevent trespass of their cattle in other parts of reserved forests; or if he is of opinion that the grazing of their cattle is likely to lead to forest fires or to cattle trespass in other parts of reserved forests.

18. Revenue realized from quarries and minor mineral products in Government forests and lands under the management of the Forest Department should be credited to “Forests,” and where such forests and lands are not under the management of that department to “Land Revenue (miscellaneous).”

19. No lands lying within demarcated forest tracts may be leased by the Forest Department, nor should long leases be given for such lands. Should the grant of a short lease be considered necessary, the Conservator of Forests will intimate to the Collector of the district that the land can be spared, and he will make arrangements for leasing it under the orders of the Revenue Department. The term should in no case extend beyond ten years, and the lease in all cases will be submitted for the confirmation of Government.

20. Shooting, etc., License Forms for Reserved Forests.

FOREST DEPARTMENT, BENGAL.

HUNTING, SHOOTING AND FISHING LICENSE.

License to (here enter hunt, shoot or fish, as the case may be) in the (here specify area, Reserved or Protected Forest)

Granted to Residence Description Current from up to

Fee Rs. 5 for one week, 10 for one month, 20 for one year.

No. Conservator of Forests, Division.

Dated
CONDITIONS UNDER WHICH THIS LICENSE IS GRANTED.

1. This license is issued subject to the Rules to regulate hunting, shooting, fishing, &c., in the Reserved and Protected Forests of Bengal, sanctioned by the Local Government, a copy of which is printed on the reverse.*

2. No person shall shoot at, wound, kill, take or capture the following animals and birds between the 1st April and the 30th September:

- Deer and antelope.
- Pheasant.
- Serow or Thar.
- Partridge.
- Gooral.
- Hill and sandgrouse.
- Nilgai.
- Pea-fowl.
- Hare.
- Jungle fowl.

Floriken.

3. No person shall shoot at, wound, kill, take or capture the following animals at any time of the year in the Reserved Forests of the Darjeeling and Jalpaiguri districts:

1. Bison.
2. Buffalo.
3. Rhinoceros.

4. No person shall shoot at, wound, kill, take or capture any male deer of any kind when in velvet or when hornless, or the females or young of any of the following animals:

1. Bison.
2. Deer.
3. Serow or Thar.
5. Nilgai.
6. Antelope.

5. No dry felt or paper wads are to be employed in loading cartridges for use between the 1st February and the 1st July in fire-protected areas when express permission to shoot in such areas has been obtained under rule 3. Card and jute wads are alone permissible.

6. A breach of any of the above conditions will render this license liable to cancellation.

I agree to the above conditions which I have read and have been explained to me.

Licensee.

Dated

The fire-protected areas are:

- The reserves of the Darjeeling Forest Division
  - Ditto Tista ditto
  - Ditto Kurseong ditto
  - Ditto Jalpaiguri ditto
  - Ditto Buxa ditto
  - Ditto Singhbhum ditto
  - Ditto Palamau ditto
  - Ditto Angul ditto
  - Ditto Purii ditto

- In the Darjeeling Terai and lower hills.
- In the Jalpaiguri Civil District.
- In the Civil Districts of the same names.

The Kodorma and Khurchula Reserves in the Hazaribag

Bengal Government letter No. 4395, dated 21st December 1901.

Conservator's Circular No. 1136.F., dated 6th July 1899.

No party of sportsmen may take more than 20 elephants into the Reserved Forests of the Jalpaiguri District.

In Forest Divisions in charge of officers below the rank of Assistant Conservator licenses will be issued by the Conservator of Forests on the application of the Divisional forest officer.

Instructions regarding the use of Timber for Departmental works.

21. Every Divisional officer is authorized to use timber, including bamboo, required for any departmental work carried out in his Division, provided the value of timber required and used for the work does not exceed Rs. 100.

See page 99, Part II.
(6) When timber worth over Rs. 100 is required for any particular work, an application for sanction for its use should be made to the Conservator of Forests; and when the work itself is one for which the Conservator’s special sanction under article 166 of the Forest Department Code is necessary, an estimate of the amount and value of each kind of timber required should accompany the application for sanction of the work.

(c) The sanction under which any timber is used should be quoted in the remarks column of Form No. 6 opposite the entry of its disposal.

(d) Timber used for departmental works should be valued in accordance with the sanctioned schedule of selling rates for standing trees if the cost of cutting and carrying it is debited to the work for which it is required. But if it is taken from a sale depot, it should be valued in accordance with rates in force in the sale depot.

Precautions against Fire in buildings.

21A. No buildings with roofs composed of thatch or other inflammable material should be constructed within a radius of 50 yards of a building constructed of permanent materials.

The limit of 50 yards is fixed as a minimum, not because it is considered that this limit will confer absolute immunity from fire risks, but because it is thought to be the utmost limit that can conveniently be enforced in every case, taking into consideration the area of land usually attached to public buildings.

Where circumstances admit, inflammable buildings or those of a temporary nature should be placed at a greater distance than 50 yards from permanent buildings, more especially in the case of court-houses or record buildings or other buildings of a valuable nature.

Collection of Edible forest produce.

22. Unless absolutely necessary in the interests of fire-conservancy, and the general protection and improvement of the forests, the collection, consumption, and removal by the public of any forest produce, other than animals and the parts and produce of animals which may be utilizable as human food, or in medicine, or which may be required for some purely ornamental purpose, such as certain mosses, ferns, flowers, grasses, etc., should not be interfered with, provided—

(i) That all produce collected and removed under the permission contained in this order is for private use, and not for sale or barter.

(ii) That when the edible or medicinal produce is an article of trade in the locality, and of commercial value, bringing in an annual revenue of Rs. 100 or more, it may not be removed by any person in larger quantity than one seer at a time.

Seeding of bamboos, etc.

23. Whenever a seeding year (which should be watched for) of any species save the commonest occurs, at least 10 lbs. of the seed should be collected, and intimation of this having been done sent to the Inspector-General of Forests, who will advise the Conservator concerned how to dispose of the seed and, if necessary, give instructions for the collection of a further quantity.

The occurrence of a good seed year of any of the more important kinds of trees or bamboos in every Forest Division should be reported to the Editor of the “Indian Forester.”
Royalty on timber and forest produce exported from Chittagong Hill Tracts.

24. Under the provisions of Rule V of the River Rules for the Chittagong Hill Tracts the royalty on timber or forest produce exported from the Chittagong Hill Tracts shall be levied at an ad valorem rate of 10 per cent. on the market value of such produce. The Assistant Commissioner shall, under the advice of the District Forest Officer, and subject to the approval of the Commissioner of the Division, from time to time draw up a table of values of all descriptions of forest produce likely to be exported, and may from time to time, with the like advice and approval, correct, modify, or alter such table of values. The value of all forest produce shall, for the purposes of this rule, be deemed to be that specified in the said table. Such table shall, when approved by the Commissioner, be published at all the revenue stations, and be otherwise made generally known, and all modifications or corrections of the said table shall be similarly notified.

Page 83, Part II.

Royalty on stone in Angul.

25. Stone, etc., may be removed from the Angul Protected Forest at the following rates of royalty:

<table>
<thead>
<tr>
<th>Material</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Laterite</td>
<td>4 annas per 100 c. ft.</td>
</tr>
<tr>
<td>Gravel</td>
<td>1 anna</td>
</tr>
<tr>
<td>Ghooting</td>
<td>12 annas</td>
</tr>
<tr>
<td>Rubble</td>
<td>4 annas</td>
</tr>
<tr>
<td>Slab stones (undressed)</td>
<td>One rupee 8 annas</td>
</tr>
</tbody>
</table>

Residents of the State may quarry stone from villages other than their own free of royalty subject to the provision of Rule 2 of Protected Forest Rules (see pages 61-64).

Royalty on elephants caught in Reserved Forests.

26. The Forest Department is authorized to levy a fixed royalty of Rs. 25 per head for elephants, excluding calves captured by the Khedda Department in the reserved forests in the Districts of Jalpaiguri and Angul, or outside the same, after being driven therefrom by the Khedda parties organized under the Deputy Commissioner of those districts.

No claim for payment is to be made for fuel, etc., used in the Government Forests by the Khedda Department, when such fuel, etc., is extracted by the direct agency of the Khedda Department under its own supervision for its own use, and not for disposal to the public or other department.

Use of barbed wire fencing prohibited on public roads.

27. The practice of erecting barbed wire fencing alongside public roads and paths is considered dangerous, and the use of such fencing on Government property is prohibited.

Hire of Government elephants used by officers.

28. When Government elephants are used by an officer for the carriage of articles for which, if they were carried on a cart, he would have to pay the hire of that cart, a charge of Rs. 2 per diem shall be made for each elephant so used; but when used partly for private and partly for official purposes, as, for instance, where an elephant carries personal luggage as well as articles, the property of Government, one rupee per diem shall be charged for each elephant. When an officer goes out on inspection or other such duty in tracts where it is impossible for him to travel except on an elephant, no charge at all need be made for that elephant.
Note on the best methods of collecting, drying, and mounting Botanical Specimens by the Reporter on Economic Products.

29. The paper used by me for botanical drying purposes is the ordinary jail-made paper before it has been polished or sized. I believe that that paper is procurable at any Indian jail. The kind used by me was obtained from the Lahore Jail at a price of between Rs. 7 to Rs. 8 per ream of 480 sheets. This quantity should last for a good many years, so long as the plants are not allowed to remain in it till rotten. This is prevented by changing the paper every alternate day, and by exposing it to the sun it is again dried. By this process the moisture is sucked completely out of the plants; but the process should be continued till they become quite dry and brittle, instead of being flaccid. If a single half-dried plant be stowed away along with others completely dry, in a week’s time the whole package will be rotten. When once completely dry, they will keep indefinitely. To ensure their not being eaten by insects, they should be painted over with a saturated solution of corrosive sublimate in spirits of wine. This not only saves them from being eaten by insects, but it also prevents the partial re-absorption of moisture incident to a damp climate from resulting in the formation of destructive mould or fungus growth.

2. As to the best process for—

(a) pressing, and
(b) mounting.

(a) I rarely use more pressure than is necessitated by tying up bundles of paper with plants between each sheet or two. For this purpose I construct iron-wire frames, or simple bamboo frames like the accompanying sketch. Between two iron or bamboo frames (each a little larger than the paper) I tie, with four strings, a bundle of paper half a foot thick. When going into the jungles, I take one of these bundles with me. When collecting a plant, I cut off a twig with flower or fruit and one or two good leaves attached. I open the frame and place the twig, two or three sheets from the bottom, taking care to open out or flatten down the specimen as well as possible before closing the paper over it. I turn one leaf of the specimen up, for example, to show the upper surface, and the other down to show the lower; and, placing the hand under the next sheet or two of paper, I hold the plant in the required position as the frame is being closed. But on collection I attach a numbered ticket at once to each specimen, giving the date, locality, and native name, together with any notes as to its being a tree, climber or herb, as having flowers of this colour and that shape, etc. I then close the frame and march on. This system of numbering and recording on the spot as each specimen is collected I accomplish by having a pocket diary, in which I enter the notes, and to the specimens I simply assign the continuous diary number. When I come to another required plant, I cut off a twig and place it as before in the frame, leaving two or three sheets of paper between it and the former, and also place it to left or right of the page, as the case may be, so as to prevent the first and the second specimens pressing over each other. If this be not attended to, thick woody specimens will crumple or break delicate things above or below them, so that they will dry in an irregular shape, instead of flat. On coming home, I give my press to apeon and order him to change the specimens into fresh paper and tie them up in frames, each containing not more than 20 specimens. These frames, two and two against each other, are exposed to the sun, and each day or
alternate dry the paper is changed until the specimens are quite dry. The same paper after being dried may be used over and over again. Boards might be employed instead of frames, but these do not so readily allow of the escape of moisture. All the pressure that is necessary is obtained by tying the frames firmly together, i.e., enough pressure to prevent the specimen curling while drying.

(ii) As to mounting—a stiff paper of good quality is required, such as drawing paper. The accepted size is 10½ by 17 inches. To mount the specimens, get a pot of ordinary glue, prepare a thin solution and keep hot on the fire. Place the specimen face downwards on a newspaper and paint with glue completely over the surface of every leaf, twig, etc. Raise it up carefully and place the glued-side downwards on the sheet of mounting paper. When thus laid out on the sheet of mounting paper, by means of a damp, clean cloth, press or daub down all over the surface and wipe off any glue that may have escaped at the margins of the leaves, etc. Then place the mounted sheets each between pieces of newspaper; make a pile, and lay on the top a board and a weight; leave in this position for a day or two to let the glue set, then remove. If the ends of the mounted specimens are thick, paste small bands of paper, 1 4 inch in breadth, across, in order to prevent them from jumping off the mounting sheet. To complete the process, put all over the plant with the poison solution. As this will dry in, there is no disadvantage if in doing so the paper for an inch or so all round be poisoned also.

3. It would be a good plan for Forest Officers to preserve in their own offices a duplicate of all collections made by them, and these might be mounted as above described. The first specimen collected should be numbered No. 1, and, if a dozen samples of it are collected, all should bear No. 1. Again, if its gum be collected, that should bear No. 1 also. So with regard to its fibre, its medicine, etc. Sometimes a plant is too large, and then sections have to be made—one to represent the flower, another the fruit, and a third the leaf; but each of these sections should bear No. 1. In a like manner the next plant collected should be treated, every part of it bearing No. 2. But the greatest care should be taken to see that the parts collected are parts of the same plant; all should, if possible, be taken off one and the same individual tree. Species are often so nearly allied that without special botanical knowledge they cannot be distinguished. If the same thing as No. 1 be collected from another locality, or during another season, give it a further number (the next diary number); but the descriptive note should say that it is suspected that it is the same as No. 1, or that it is cut from the same individual tree as No. 1.

4. Having dried thoroughly a batch of plants, taking the greatest care that what is only partially dry is not set aside as dry, place a specimen in one sheet of newspaper, with its ticket, etc., complete, and close in the ends of the paper by doubling over an inch or so. This prevents the specimens from falling out of their places. Then give a sheet or two without specimens in them. The next sheet with specimens; but arrange these specimens so that they will, if possible, cover the entire page. Were each specimen packed in the middle of the page, the bundle would become convex, and in tying it up the dry brittle plants would be broken. The specimens should be so distributed that the bundle will remain quite flat. Place on top and bottom of the bundle a thin plank or pasteboard. Tie up securely, then sew into oiled cloth, or pack in a small waterproof box and despatch by post or train.

5. Should it be necessary for me to ask Forest Officers for further samples of any one specimen or for any information, I shall simply quote their numbers; and in furnishing the report I shall say No. 1 is so and so, No. 2, and so on. It is, therefore, not necessary that Forest Officers should trouble themselves as to the scientific names of the plants (unless they so please); but, in giving me the vernacular names, it is essentially necessary that they should be printed. In spelling native names, the Hunterian system should be followed, more especially with the vowels. Information as to the uses of the plants would be most valuable, e.g., whether they yield a gum, a dye, or a fibre; whether the leaves, root, etc., are used as a medicine and for what medicinal purpose; whether the seeds afford oil, etc., etc. Should Forest Officers find the time to record and communicate such information, the method adopted in preparing and utilising the product might be added.
CHAPTER II.

BUDGET, RETURNS, ACCOUNTS AND OFFICE ROUTINE.

BUDGET.

Government of India.

Resolution No. 2125 Ex., dated the 30th April 1904.

It must be remembered that for the increasing

(1) The expenditure must be within the limits of the originally sanctioned
budget estimate, or of some "extra grant" sanctioned by com-
tent authority in addition to the original estimate.

(2) The expenditure must have been sanctioned, as expenditure by
superior authority, unless it is within the sanctioning powers of the
expenditure officer.

Neither of these two conditions implies the other, and it is the duty of
the expenditure officer to satisfy himself that both are present.

Although it is sometimes, in occasional extraordinary circumstances, neces-

sary for an expenditure officer to disburse money, or to engage to do so, in the
absence of one or both of these conditions, he must remember that he is taking
up himself a responsibility for which he has to give a due account, and he is
bound at once to report his action for regularization.

The Budget Estimates are passed and sanctioned before the commence-
ment of the year to which they apply. They provide for

expenditure within certain limits; and Local Govern-
ments have power, subject to well-known rules, to
regulate their expenditure within those limits. Outside these limits no expend-
ture of any sort whatever can properly be incurred, unless a special additional
grant to cover it has been applied for and sanctioned by the Government of
India.

The Revised Estimates (not Revised Budget Estimates, as they are often
improperly called) make no provision for any expenditure whatever; they are
accepted, not sanctioned, by the Government of India; and no entry in them carries
with it any authority for expenditure of any kind. They do not even provide for,
or authorise, the expenditure of charges already entered in the Budget Estimates;
for these latter alone possess authority. The Revised Estimates are not Budgets
or appropriations of money, nor do they supersede the Budget Estimates as the
basis for the regulation of expenditure. They are estimates pure and simple,
prepared for information, in order to indicate to Government how far the
expenditure already sanctioned (in the Budget Estimates and in subsequent
additional grants, if any) will be worked up to. If the figures for expenditure in
the Revised Estimates exceed the total of the Budget Estimates, and of
special grants already made or applied for, they clearly must be wrong, and will
be corrected accordingly by the Government of India; for no expenditure can
be incurred that has not been sanctioned, and, if it had become apparent, before
the preparation of the Revised Estimates, that expenditure in excess of existing
sanction would be necessary, additional sanction would, under standing rules,
have been applied for at once.

The rule is that sanction to all expenditure in excess of Budget provision must
be applied for as soon as it becomes apparent that such expenditure will be
necessary. When, however, the excess expenditure under individual heads is
small, it may happen that the general review of the year's requirements which
is made for the purposes of the Revised Estimates discloses for the first time
the necessity for such expenditure. When that is the case, the application for
an additional grant must be made at once, separately, and in a complete form,
so that it may be disposed of quite apart from the Revised Estimates. It
has, indeed, no connection with those estimates; for the making of the application
is a condition precedent to the inclusion of the sum applied for in the estimates; in short, the estimates depend on the grant, not the grant upon
the estimates.
As soon, then, as it appears that expenditure in excess of Budget sanction will be necessary, an application for an additional grant should be made at once. It must be shown—

1. that the expenditure is necessary and unavoidable, or at least in the highest degree advisable;
2. that it could not have been foreseen when the Budget Estimates were prepared; or, if it could have been, it must be explained why the necessary provision was not made;
3. that it cannot be met by re-appropriation within the Budget grant for forest expenditure;
4. that it cannot be met by re-appropriation from the Budget grants under other major heads of expenditure which are controlled by the Local Government.

In an organization such as the Forest Department, extra expenditure may occasionally be highly advisable, though not absolutely unavoidable. For instance, expenditure which produces revenue may have to be increased in the course of the year; and if a demand should spring up for certain forest produce, it must be met at once, or the revenue may be altogether lost. But in all cases the necessity for the proposed excess expenditure must be fully explained and justified in detail: mere general references to a probable increase in the receipts are insufficient.

In submitting fresh proposals for expenditure it should in future be distinctly stated whether provision for the proposed charge has or has not been made in the Budget estimate. The appropriation of Budget grants should be in the annexed form.

### FORM OF STATEMENT

*To accompany all applications for sanction to expenditure not provided for in Budget.*

**Expenditure proposed to be provided for:**

<table>
<thead>
<tr>
<th>Rs.</th>
<th>on account</th>
</tr>
</thead>
<tbody>
<tr>
<td>of Major head.</td>
<td></td>
</tr>
<tr>
<td>Sub-head.</td>
<td></td>
</tr>
<tr>
<td>Detailed head.</td>
<td></td>
</tr>
</tbody>
</table>

**Amount proposed to be spent during current year** Rs.

**Amount proposed to be spent during future years** Rs.

### PROPOSED RE-APPROPRIATION FOR CURRENT YEAR.

<table>
<thead>
<tr>
<th>HEADS OF ESTIMATE AFFECTED BY THE PROPOSAL.</th>
<th>Actual Expenditure up to date of the proposal (viz.).</th>
<th>Amount as in the Estimate passed by Government.</th>
<th>Amounts as they will stand after re-appropriation.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Heads under which the proposed expenditure will fall</td>
<td>Rs.</td>
<td>Rs.</td>
<td>Rs.</td>
</tr>
<tr>
<td></td>
<td>...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>...</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(2) Heads under which it is proposed to reduce the grants</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>...</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The Revised Estimates of any year are a mere forecast, as accurate as possible, of what the actual results of the year are likely to be, independently of the question whether there is, or is not, authority for the expenditure included in those estimates, and that the figures adopted for them are useful only for administrative purposes and cannot be used for purposes either of budget control or of audit. The acceptance of the Revised Estimates does not warrant any departure from the rules for controlling and limiting expenditure by budget provision, and the figures of the Revised Estimates should not be taken as in any way superseding, for purposes of control of expenditure, the Budget Estimates passed by the Government of India.

The authorised grants made in the letters which convey orders on the Budget Estimates and any additional grants or re-approprations made under proper sanction and authority, and not the figures in the Revised Estimates, should therefore always be made the basis of applications for any necessary additional grants. As soon as it becomes apparent that expenditure in excess of the budget grant will be necessary under any head and cannot be avoided, an application for an additional grant should be made, unless it is within the power of the Local Government to sanction the grant itself; full explanation of the particular items to which the excess is due and of the reasons for incurring the expenditure should be given, and specific re-approprations of budget grants should be proposed, or if it is necessary to go beyond the limits of budget grants specific additional grants should be proposed; nor should the explanations required in these cases refer in any way to the Revised Estimates. It is not convenient that the Revised Estimates should be in any way connected with such applications, as their acceptance does not imply any sanction to the expenditure included in them.

It is also necessary to point out that additional grants for any year cannot be sanctioned after the close of the year; and that proposals for such grants as well as for re-approprations of existing grants should therefore always be submitted in time to admit of orders on them being passed before the close of the year. Excesses of expenditure which are ascertained too late to admit of that should be dealt with as prescribed in the above-quoted Resolution of 31st January 1895.

RETURNS.

Statement of Returns due by Divisional Officers.

31. The statement overleaf shows the dates of posting of returns required to be submitted by officers in charge of Forest Divisions. The statements not prescribed in the Indian Forest Department Code will be found in the appendix to this Chapter.
<table>
<thead>
<tr>
<th>NAME OF RETURN, ETC.</th>
<th>LATEST DATE OF POSTING BY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>April</td>
</tr>
<tr>
<td>Fortnightly Diaries of Divisional Forest Officers</td>
<td>1st</td>
</tr>
<tr>
<td>Abstract of correspondence between Divisional Forest Officers and District Officers</td>
<td>1st</td>
</tr>
<tr>
<td>Comparative Statement of Revenue and Expenditure</td>
<td>...</td>
</tr>
<tr>
<td>Monthly Accounts (Forms Nos. 6, 7, 8, 9, 10, 11, 15A, 29, 30, and 33, and C.G.E. Form No. 2)</td>
<td>15th</td>
</tr>
<tr>
<td>Return of leave granted to Subordinates</td>
<td>30th</td>
</tr>
<tr>
<td>Register of Cheques and Cash Balance Report</td>
<td>30th</td>
</tr>
<tr>
<td>Report of Stock-taking</td>
<td>...</td>
</tr>
<tr>
<td>Application for Letters of Credit</td>
<td>...</td>
</tr>
<tr>
<td>Classified List of Officers</td>
<td>...</td>
</tr>
<tr>
<td>Register of Fixed Demands</td>
<td>1st</td>
</tr>
<tr>
<td>Return of Stores, Tools and Plant</td>
<td>...</td>
</tr>
<tr>
<td>Return of Immovable Property held by Gazetted Officers</td>
<td>...</td>
</tr>
<tr>
<td>Return of Immovable Property held by Non-gazetted Officers</td>
<td>...</td>
</tr>
<tr>
<td>Annual Plan of Operations</td>
<td>...</td>
</tr>
<tr>
<td>Indent for Bengal Forest Adopted Forms</td>
<td>...</td>
</tr>
<tr>
<td>Indent for Prescribed Forms</td>
<td>...</td>
</tr>
<tr>
<td>Indent for Stationery</td>
<td>...</td>
</tr>
<tr>
<td>Character Rolls of Subordinates</td>
<td>...</td>
</tr>
<tr>
<td>Chapter I of Budget Estimate</td>
<td>...</td>
</tr>
<tr>
<td>New Entries in the Register of Reserved and Protected Forests</td>
<td>...</td>
</tr>
<tr>
<td>Annual Report and Returns</td>
<td>...</td>
</tr>
<tr>
<td>Budget Estimates</td>
<td>...</td>
</tr>
<tr>
<td>Fire Protection Estimates</td>
<td>...</td>
</tr>
<tr>
<td>Application for Temporary Establishment</td>
<td>...</td>
</tr>
<tr>
<td>Report regarding award of Chevrons Forms Nos. 2, 3, and 33 (from Divisions where there is Working Plan)</td>
<td>...</td>
</tr>
<tr>
<td>Departmental Examination of Forest Officers</td>
<td>...</td>
</tr>
<tr>
<td>Establishment Form A on 1st April</td>
<td>16th</td>
</tr>
<tr>
<td>Indent for Medicine</td>
<td>...</td>
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<tr>
<td>Forms A and D showing articles of European Manufacture purchased</td>
<td>...</td>
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Note.—If any return is blank
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<thead>
<tr>
<th>Divisional Officers during—</th>
<th>Remarks</th>
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</thead>
<tbody>
<tr>
<td>October 1st, 16th, 31st</td>
<td>Sec. 179 of F. D. Code &amp; Cir. No. 92M., d. 16-10-91.</td>
</tr>
<tr>
<td>November 1st, 16th, 31st</td>
<td>Cir. No. 85M., d. 28-5-01.</td>
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<tr>
<td>December 1st, 16th, 31st</td>
<td>Cir. No. 233, d. 28-10-03.</td>
</tr>
<tr>
<td>January 7th, 16th, 31st</td>
<td>Sec. 213 of F. D. Code. Should ordinarily be submitted on the 5th of the month.</td>
</tr>
<tr>
<td>February 7th, 16th, 31st</td>
<td>Cir. No. 251-670E., d. 24-11-97.</td>
</tr>
<tr>
<td>March 7th, 15th, 31st</td>
<td>Secs. 147, 164, &amp; 201 of F. D. Code.</td>
</tr>
<tr>
<td>31st 90th, 31st 31st 28th, 31st 29th</td>
<td>Sec. 102, F. D. Code, &amp; Cir. No. 95, d. 4-8-89.</td>
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<td>31st 90th, 31st 31st 28th, 31st 29th</td>
<td>Sec. 192 of F. D. Code.</td>
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<tr>
<td>31st 90th, 31st 31st 28th, 31st 29th</td>
<td>Sec. 275 of F. D. Code, Cir. No. 8, d. 7-4-03, &amp; Cir. No. 230, d. 11-2-03.</td>
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<tr>
<td>1st 15th 31st</td>
<td>Cir. No. 24A., d. 10-5-90.</td>
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<tr>
<td>1st 15th 31st</td>
<td>Sec. 109 of F. D. Code &amp; Cir. No. 195, d. 28-10-02.</td>
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<td>1st 15th 31st</td>
<td>Govt. of India, Home Dept. Nos. 21—797-806 &amp; 33—2405-14, d. 13-5-85 &amp; 11-9-89, respectively.</td>
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<td>1st 15th 31st</td>
<td>Sec. 13 (ii) of F. D. Code.</td>
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<td>1st 23rd 1st</td>
<td>Sec. 82 of F. D. Code &amp; Cir. No. 90M., d. 17-9-02.</td>
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<td>1st 1st 23rd</td>
<td>Cir. No. 51E., d. 8-7-93.</td>
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<td>1st 1st 23rd</td>
<td>Cir. No. 36, d. 10-5-99.</td>
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<td>Sec. 79 (iv) of F. D. Code.</td>
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<td>Sec. 9 (i) of F. D. Code.</td>
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<td>Cir. No. 40M., d. 9-12-92.</td>
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<td>1st 1st 23rd</td>
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<tr>
<td>1st 1st 23rd</td>
<td>Cir. No 17, d. 13-4-03.</td>
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<tr>
<td>1st 1st 23rd</td>
<td>Instructions issued by C. and A. G. annually.</td>
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<tr>
<td>1st 1st 23rd</td>
<td>Cir. No. 145, d. 30-7-01.</td>
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<tr>
<td>1st 1st 23rd</td>
<td>Cir. No. 71, d. 30-6-04.</td>
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The fact should be reported.
CLASSIFICATION OF ACCOUNTS.

ACCOUNTS.

32. List showing Classification of Forest Accounts.

REVENUE.

R. I. a.—(i) General.—Revenue on timber of all kinds cut or collected in, or removed from, the forests by Government agency or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. a.

(ii) Special.—Payments under contract agreement for lost, missing, or burnt logs, sleepers or other timber (see R. V. a).

R. I. b.—(i) General.—Revenue on all firewood and charcoal cut or collected or manufactured in, or removed from, the forest by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. b.

(ii) Special.—Payments under contract agreements for lost, missing, or burnt firewood and charcoal (see R. V. a).

R. I. c.—(i) General.—Revenue on all bamboo cut or collected, or removed from the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. c.

(ii) Special.—Payments under contract agreements for lost, missing, or burnt bamboo (see R. V. a).

R. I. d.—All revenue from sandalwood.

R. I. e.—(i) General.—Revenue on all produce, other than timber, firewood, charcoal and bamboo, cut or collected in, or removed from, the forests by Government agency, or purchased by Government, and the expenses of cutting, collecting, removing, or purchasing which are charged to A. I. e.

(ii) Special.—Payments under contract agreements for lost, missing, or burnt grass or other minor produce (see L. V. a).

Sale-proceeds of silk cocoons.

Sale-proceeds of resin and products thereof.

Sale-proceeds of hay, etc., etc.

R. II. a.—(i) General.—Revenue on timber of all kinds removed from the forests by consumers or purchasers, and the expenses of collecting and removing which are defrayed by them. [Should any incidental expenses for marking, girdling or felling, or temporary revenue collecting establishments be incurred by Government on such timber, they would be charged to A. II. (see that head).]

(ii) Special.—Payments for the valuation of timber on land applied for for cultivation.

R. II. b.—(i) General.—Revenue on firewood and charcoal removed from the forests by consumers or purchasers, and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses for marking or girdling be incurred by Government on such firewood and charcoal, they would be charged to A. II. (see that head).]

(ii) Special.—Sale-proceeds of firewood and brushwood sold to contractors from the plains' rakhis.

Sale-proceeds of firewood and brushwood sold standing on forest or waste land sold, granted, or leased for cultivation.

R. II. c.—Revenue on bamboos removed from the forests by consumers or purchasers and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such bamboos, they would be charged to A. II. (see that head).]

R. II. d.—(i) General.—Revenue on grazing and fodder grass removed from the forests by consumers or purchasers, and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental
expenses be incurred by Government on such grazing and fodder grass, they would be charged to A. II. (see that head).] (ii) Special.—Sale-proceeds of grazing leases and of grazing and grass-cutting permits.

Share of tirth revenue credited in district accounts.

R. II. a.—(i) General.—Revenue on all produce, other than timber, firewood, charcoal, bamboos, grazing and fodder grass, removed from the forests by consumers or purchasers, and the expenses of cutting, collecting, and removing which are defrayed by them. [Should any incidental expenses be incurred by Government on such produce, they would be charged to A. II. (see that head).]

(ii) Special.—Sale-proceeds of cardamom leases. Sale-proceeds of skins, horns and manure.

R. III.—Revenue on all drift and waft timber and on confiscated timber and produce of all kinds, whether transferred to Government account or not.

R. IV. a.—Duty on foreign timber or other forest produce.

R. IV. b.—(i) General.—Revenue from forests not managed by Government officers, but in which Government has a share or has certain other rights.

(ii) Special.—Seigniorage on trees felled in the guzasas of Hazara. Share of revenue from the jagirs forests of Kangra.

R. V. a.—Fines.—Realizations by fines inflicted under a Magistrate’s order when credited to Forest Revenue.

Forfeitures of deposits for non-fulfilment of agreement.
By securities for non-fulfilment of agreement.
All payments for non-fulfilment of agreement other than those mentioned under R. I. a, b, c, e.

R. V. b.—Refunds by the payees of sums disbursed by the Department in previous years (financial).

R. V. c.—(i) General.—All revenue which does not fall under any other head.

All sums accepted as compensation for offences compounded by Forest Officers.

(ii) Special.—Rent of land under temporary cultivation.
Rent of wells, watercourses, water mills, depots, and shops.
Houses occupied by Forest Officers.
Fees on registration of property marks. Fees on rafting timber.
Fees on duplicate permits. Pass and removal permit fees.
Sale-proceeds of fishing contracts or leases.
Sale of licences to catch hawks.
Sale of hunting and shooting permits.
Sale of condemned tents, furniture, and other stores; also of condemned livestock, tools, and plant.
Sale-proceeds of confiscated implements and other articles which are not “forest-produce” (see R. III). Cost of delivering timber at railway stations when separately charged. Price of stovers lost and paid for by workmen, contractors, or establishment. Sale of boiler ashes.

EXPENDITURE.

A.—Conservancy and Works.

A. I. a.—General.—All charges for work connected with the cutting or collecting of timber in, and removal of timber from, the forests by Government agency.

(ii) Special.—Marking, felling, logging, sawing, measuring, moving, extracting by paths, slides or otherwise, launching, catching, landing, classifying, stacking, guarding, and preserving timber.
Blasting or otherwise clearing river-beds for the extraction of timber.
Commission to coolie chowdrries in connection with any such work.
Making and repair of boats used on timber works.
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 operation is a profitable one and yields principally timber (see A. I. b and A. VIII f). Cutting out of burnt trees, where the operation is a profitable one and yields principally timber (see A. I. b and A. VIII f).
Pay and travelling allowance of temporary establishment employed on timber works. Expenses in connection with accidents to workmen and others.
Repairs of tools, stores, and plant used on timber works.
Carriage of tools, stores, and plant used on timber works otherwise than on first receipt or on transfer from one division to another (see A. IX b). Watching timber supposed to be stolen.

A. I. b.—(i) General.—All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.
(ii) Special.—As for A. I. a, but for fuel and charcoal instead of for timber.

A. I. c.—(i) General.—All charges for the collection in, or removal from, the forests by Government agency of grass and of produce other than timber, firewood, charcoal, and bamboos.
(ii) Special.—As for A. I. a, but for grass and minor produce instead of for timber.

A. I. d.—All charges for sandalwood.

A. I. e.—(i) General.—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.
(ii) Special.—As for A. I. a, but for grass and minor produce instead of for timber.

Collection of myrabilams. Collection of stags’ horns.
Weight of minor produce. Reaping of lac.
Rearing of silkworms and sale of cocoons.
Extraction of resin and preparation of products therefrom.

Watching produce supposed to be stolen.

A. II.—(i) General.—All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers other than such as is cut, converted and collected by Government agency.*

All charges incurred in connection with produce given free or under privileges or to right-holders.

(ii) Special.—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 removers, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the reserves. Erection and repair of temporary huts for such establishment.

Construction and repair of temporary roads, bridges, or other works when used solely or mainly for the removal of produce by purchasers.

Grazing lease of canal bank at Changa Manga.

Commission paid for collecting revenue classified under B. II.

*Vide I. G. Forests’ No. 1046, dated 18th September 1903, to Conservator of Forests, Oudh Circle.
Classification of Accounts.

Payment of fees to lambardars and others for collecting grazing dues. Payment of tahsil establishments entertained for keeping account of grazing dues collected. Cost of lamp oil at revenue chauki.

Payments for assistance by seizing and impounding cattle.

A. III. (A)—Drift and waif timber—

(i) General.—Charges in connection with drift and waif timber, including amounts paid for salvaging, collecting, moving, storing, and disposing of such timber.

(ii) Special.—Pay and travelling allowance of temporary establishment employed on drift timber works.

Repairs of tools, stores, and plant used on such works.

Carriage of tools, stores, and plant used on such works otherwise than on first receipt or on transfer from one division to another (see A. VI. c).

Watching produce supposed to be stolen.

(B)—Confiscated forest produce—

(i) General.—Charges in connection with confiscated forest produce of all kinds, except carriage.

(ii) Special.—Carriage of confiscated produce.

A. IV. a. (i) General.—Pay of temporary establishments engaged in the protection or collecting of foreign timber.

(ii) Special.—Payment to Maharaja of Sirmur for share of Jamua river dues.

A. IV. b. (i) General.—Charges relating to revenue sub-head IV. (b) in connection with revenue derived from forests not managed by Government officers, but in which Government has a share or has certain other rights.

(ii) Special.—Expenses, if any, in connection with the realization of seigniorage on trees felled in the guzaras of Hazara, or of share of revenue from the jagir forests of Kangra.

A. V. (i) General.—Rent of leased forests and payments to shareholders in forests managed by Government.

(ii) Special.—Payments for Chamba and Bashahr leased forests and Banda shared forests.

Seigniorage on trees felled in Government forests in Hazara.

Share of revenue of certain belas on the Chenab payable to Diwan Thakur Das.

Payments, under settlement orders, of share of gross income from Kangra forests.

A. VI. a. (i) General.—Purchase of elephants; also buffaloes and bullocks.

(ii) Special.—Purchase of mules and well cattle.

A. VI. b. (i) General.—Feed and keep of elephants, buffaloes, and bullocks.

(ii) Special.—Feed and keep of mules and well cattle.

Medicines and veterinary charges.

Pay of temporary establishment in charge of livestock.

Rent of ground for stabling elephants.

Ferry-charge for elephants and elephant gear.

A. VI. c. (i) General.—Purchase (but not repair) of tools, stores, and plant of all kinds and for whatever purpose obtained. [Charges for carriage on first receipt, or on transfer from one division to another, to be debited to A. IX b; other charges for carriage to be debited to works (see instructions under other heads).]

Purchase of petty stores, such as paint, ironmongery, etc., should be charged to the work concerned.
(ii) Special.—Carts, mining tools, crowbars, spades, pickaxes, shovels, saws, files, saw sets, badges, axes, hammers, marking hammers and other marking implements.

Surveying and mathematical instruments, measurers.

Elephant gear. Arms and accoutrements.

Tents and apparatus belonging thereto, such as ropes, and selectas.

Furniture of rest-houses.

Office furniture, including tables, chairs, almirahs, boxes, carpets, locks, keys, weighing machines.

A. VII. a. (i) General.—Construction and repair of permanent and semi-permanent roads, paths, bridges, tramways, and timber slides, i.e., of such as are not classed as "temporary" and charged to works (see A. I. A. II. and A. VIII e).

(ii) Special.—Cutting and clearing of interior lines where they are used mainly as roads or paths (see A. VIII e, A. VIII f, and A. VIII g).

Pay and travelling allowance of temporary establishment employed on these works. Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works otherwise than on first receipt or on transfer from one division to another (see A. IX b).

Purchase of, or compensation for, land taken up for permanent or semi-permanent roads or paths.

A. VII. b. (i) General.—Construction and repair of permanent and semi-permanent buildings, i.e., of such as are not classed as "temporary" and charged to works (see A. I., A. II., and A. VIII e).

(ii) Special.—Purchase of, or compensation for, building sites.

Repair of tools, stores, and plant used on these works.

Pay and travelling allowance of establishment employed on these works.

Carriage of tools, stores, and plant used on these works otherwise than on first receipt or on transfer from one division to another (see A. IX b).

A. VII. c. (i) General.—Works other than those to be charged to A. VII a or A. VII b.

Clearing snow from buildings.

Closing and securing unoccupied buildings.

(ii) Special.—Construction and repair of wells, tanks, and bunds or anicuts.

Laying out and keeping in order office or rest-house compounds and camping-grounds.

Pay and travelling allowance of temporary establishment employed on these works. Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works otherwise than on first receipt or on transfer from one division to another (see A. IX b).

Purchase or rent of, or compensation for, land taken up for wells, tanks, and camping-grounds.

A. VIII. a. (ii) General.—All charges connected with the demarcation of forest boundaries and the erection and repairs of boundary marks; also the maintenance of outer boundaries, except where they are specially cleared for fire-protection.

(ii) Special.—Digging trenches, erecting fences, cutting and clearing lines, erecting and numbering pillars, when done on an outer boundary.

Laying down and checking outer boundaries, when not done as part of a survey. Cost of Settlement operations.

Pay and travelling allowance of temporary establishment employed on these works. Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works otherwise than on their first receipt or on transfer from one division to another (see A. IX b).

A. VIII. b. Compensation for expropriation of land and commutation of rights paid under the Forest Act or otherwise than as provided under A. I. and A. VII.
A. VIII. c. (i) General.—All charges connected with surveys and maps, whether originally constructed or copied but not purchased (see B. III f).

(ii) Special.—Pay and travelling allowance of temporary establishment employed on surveys.

Laying out and clearing of compartment lines for surveys.
Repair of tools, stores, and plant used on these works.
Carriage of tools, stores, and plant used on these works otherwise than on first receipt or on transfer from one division to another (see A. IX b).

All contingent charges incurred in connection with regularly constituted survey parties.

A. VIII. d. (i) General.—All charges connected with working plans.

(ii) Special.—Pay and travelling allowance of temporary establishment employed on working-plans.

Laying out and clearing of compartment lines for working-plans. Laying out of coupes. Laying out of sample plots.
Repair of tools, stores and plant used on these works.
Carriage of tools, stores and plant used on these works otherwise than on first receipt or on transfer from one division to another (see A. IX b).

All contingent charges incurred in connection with regularly constituted working-plans parties.

A. VIII. e. (i) General.—All charges in connection with nurseries, plantations and cultural operations, but not including the cost of fire-protection or of any operation after the plantation has reached the pole stage.

(ii) Special.—Laying out and preparing nurseries, manuring, sowing, watering, weeding, tending, fencing, construction and repair of temporary roads, paths and bridges, construction and repairs of temporary buildings, clearing nurseries or plantations, rooting up kans grass.

Digging holes and patches, transplanting seedlings, shading seedlings, counting seedlings, import or export of seedlings, freeing suppressed seedlings, purchase of seedlings.

Collection of seed, purchase of seed, drying, preparing, storing and preserving of seed, seed bags, import or export of seed.

Purchase or making of perishable articles, such as baskets, pots and mashkis.
Making (not purchase) of kurnas or other tools.
Cutting back of injured plants in nurseries or plantations.
Wounding the soil to promote natural reproduction.
Clearing and cutting of lines when done in connection with nurseries, plantations or cultural operations (see A. VII a, A. VIII f, A. VIII g).

Pay and travelling allowance of temporary establishment employed on nurseries, plantations, and cultural operations.

Repair of tools, stores, and plant used on these works.

Carriage of tools, stores, and plant used on these works otherwise than on first receipt or on transfer from one division to another (see A. IX b).

A. VIII. f. (i) General.—Cost of all measures for protecting forests, including nurseries and plantations, from fire.

(ii) Special.—Cutting and clearing of lines made and maintained solely or principally for purposes of protection from fire (see A. VII b, A. VIII a, A. VIII e, A. VIII g).

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 tools, stores, and plant used in fire-protection.

Carriage of tools, stores, and plant used in fire-protection otherwise than on first receipt or on transfer from one division to another (see A. IX b).

A. VIII. g. (i) General.—Works connected with demarcation, improvement, and extension of forest other than those ordered to be charged to A. VIII a, b, c, d, e, f.
(ii) Special.—Fencing, except in connection with nurseries, plantations, or cultural operations (see A. VIII e).
- Cutting and clearing of interior lines where not required solely or principally as roads or paths (A. VII a) or for plantations (A. VIII e), or for fire protection (A. VIII f). Cutting creepers. Pruning.
- Clearing or collecting débris after fellings.
- Thinning and cutting out of inferior species where the operation is not a profitable one (see A. I. a, A. I. b).
- Cutting back of burnt trees, poles, saplings, or coppice where the operation is not a profitable one (see A. I. a, A. I. b). Destruction of injurious animals.

A. IX. a. (i) General.—All charges connected with legal business.
(ii) Special.—Pleaders’ fees. Witnesses’ expenses. Printing charge-sheets. Copying judgments. Stamps. All other costs connected with the institution or defence of cases in Court.

A. IX. b. (i) General.—All expenditure under “A—Conservancy and Works” not chargeable under other heads or sub-heads.
(ii) Special.—Repair of tools, stores, and plant when not otherwise chargeable. Repair of rest-house furniture.
- Carriage of tools, stores, and plant on first receipt or on transfer from one division to another. Cost of clothing (when allowed) for establishment.
- Grain and winter allowances.
- Collection, preparation, and carriage of museum and herbarium specimens and of produce for exhibitions.
- Rewards to establishment or other persons when duly authorized, except in connection with fires (A. VIII f). 
  *Rewards to informers and establishment in forest cases.
- Charges in connection with chemical analyses and experiments.
- Charges in connection with meteorological observations.

B. —Establishments.

B. I. a.—Salary (including acting allowances) of Conservator.

B. I. b.—Salaries (including acting allowances) of superior officers, i.e., of Deputy and Assistant Conservators, Extra Deputy and Extra Assistant Conservators, and Probationers.

B. I. c.—Salaries (including acting allowances) of permanent forest and depot establishments, i.e., of Rangers, Deputy Rangers, Foresters, Guards, Depot mubarris, and Hospital Assistants.

B. I. d.—Salaries (including acting allowance) of permanent and temporary office establishment, i.e., of Clerks, Munshis, Peons, Tent-pitchers (if on permanent establishment).

B. I. e. (i) General.—Deputation and special allowances to officers of all classes.
(ii) Special.—Allowances for holding charge of two divisions.
- Local allowances. Pay of Hospital Assistants. Allowances to Civil Surgeons or others. Special allowance, as that of Assistant Superintendent of Hill States.

B. I. f.—Exchange compensation allowance.

B. II. a.—Travelling allowances of Conservator.

B. II. b.—Travelling allowances of superior officers, i.e., of Deputy and Assistant Conservators, Extra Deputy and Extra Assistant Conservators, and Probationers.

B. II. c.—Travelling allowances of permanent forest and depot establishments, i.e., of Rangers, Deputy Rangers, Foresters, Guards, and Depot Mubarris.

B. II. d.—Travelling allowances of permanent and temporary office establishments, i.e., of Clerks, Munshis, Peons, etc.

B. III. a. (i) General.—Charges for stationery of kinds not supplied by the Superintendent of Stationery for whatever works the stationery may be required.

classificação of accounts.

(ii) **special.** Pens, ink, and pencils for vernacular offices and chaulkis. Country paper, tape, etc. Gum, Thread. Carriage of stationery for all purposes. Bound books of country paper. Note books.

B. III. b. (i) **general.** Carriage of Government tents and records.

(ii) **special.** Half cost of carriage of Government tents other than those occupied by chaprasia and police guards.

Entire cost of carriage of tents occupied by chaprasia and police guards.

Cost of carriage of office tent furniture, such as tables and chairs.

Carriage of boxes containing office books and papers. Pay of tent-pitchers or postal runners on temporary establishment. Carriage of dak.

B. III. c. (i) **general.** Rents, rates, and taxes on account of office or other buildings used for Government purposes.

(ii) **special.** Rent of offices, godowns, and depots when not hired temporarily and charged to works.

B. III. d.—Pay of police guards. Pay of special treasure guards.

B. III. e.—Official postage, including registration and insurance of letters and parcels and payments on "bearing" letters and parcels. [But not carriage of parcels conveyed otherwise than by post (see B. III. f.).]

B. III. f. (i) **general.** All expenditure under "B Establishments" not chargeable under other heads or sub-heads.

(ii) **special.** Repair of tents and apparatus belonging thereto and of camp office furniture.

Repair of office furniture. Repairs of stores, tools, and plant for office use.

Carriage of parcels otherwise than by post and when not chargeable to other heads.


Permit books and forms for the removal of produce by consumers or purchasers. Tin map cases. Carriage of furniture to rest-houses.

Carriage of money from or to treasuries. State telegrams.

Repairs of arms and accoutrements. Rubber stamps. Seals.

Purchase of mats and chickis for office and rest-houses.

Purchase of railway time-tables, postal guide, etc. Trestles for storing tents.

Uniform for office chaprasia. Medicines. Commission on money orders.

The general principle regulating the classification of revenue and expenditure in the public accounts is that the revenue or expenditure should be credited or charged to the Department in which the revenue is collected or the expenditure incurred. The classification does not depend upon the object of the revenue or expenditure or the grounds upon which the expenditure is sanctioned. Accordingly when rewards are paid by Forest Officers to informers or others out of fines realised by judicial officers, the expenditure is a charge against the Forest budget. It cannot be debited to the Judicial or Revenue Department.

The notification, dated the 23rd September 1889, does not in any way modify the general principles, but only provides that rewards shall be paid only if and when the fines are realised, and you will notice that Judicial Officers are required to inform the Forest Department of the levy of the fine, but are not required to disburse the rewards.

**rules for the remittance of forest revenue to treasuries through post offices.**

[Approved in Government Order No. 2697 For., dated 21st July 1883, and No. 1069 For., dated 27th February 1886.]

38. **Divisional Forest Officers** should provide their Range and other Revenue-remitting Officers with ordinary inland money-order forms in books with counterfoils, such as are obtainable at all post-offices, and these alone should be used, all particulars of the remittance being noted on the counterfoil.
2. The remitter should make out a money-order on one of these forms, filling in the name of the most convenient post-office and other particulars, and making it payable to the officer in charge of the treasury, and should send it with the cash to the post-office. He should note briefly on the coupon particulars of the remittance sufficient for the Treasury Officer’s information.

3. The Treasury Officer, on receipt from the post-office of the money-order, will sign and date the money-order and return it to the post-office after cutting off the strip containing the coupon and acknowledgment. He will forward to the Divisional Forest Officer the advice list prescribed in the rules published in the notification of the 11th May 1888, together with the corresponding strips consisting of the coupons and acknowledgments of all money-orders received during the day.

4. The entry in the remitter’s accounts will be supported by the receipt given to the remitter by the post office when the money-order was issued.

5. The commission paid on money-orders will be charged to sub-head of Service Bill (f) in the Forest Department accounts.

6. (ii) Remittance of advances.—In remitting advances to disburser, the same procedure, as that prescribed in rules 1 and 5 above, should be followed; but the amount of the money-order and the commission may be paid into the post-office either in cash or, where the post-office is at a treasury or sub-treasury station, by a cheque drawn in favour of the postmaster on such treasury or sub-treasury. The latter course can only be adopted when the remitter has a banking account with the treasury or sub-treasury concerned.

7. The money-order will be treated by the post-office as an ordinary inland money-order, and acknowledgment sent to the remitter in due course. The remitter’s accounts will be supported by the acknowledgment, as well as the receipt referred to in rule 4 above.

Adjustment of Revenue Remittances in Consol. Treasury Receipts.

34. Great difficulty is experienced by Comptroller and Auditor-General in checking the revenue remittances with the treasury schedules received from Accountant-General’s and Comptrollers owing to the last column of the consolidated treasury receipts, which accompany Form No. 31, not being properly filled in by some of the Divisional Forest Officers. In some cases the column is entirely blank, while in others, the number of the items and the date of entry in forest accounts, entered therein, do not correspond with the number of the items in the schedules and the dates of remittances shown in Form No. 31. As the particulars are required for the agreement of the remittances debited in the forest accounts with those credited in the treasury accounts, Divisional Forest Officers are required to fill in the last column of the consolidated treasury receipt regularly and correctly.

In some Divisions a large number of items of treasury credits remain unadjusted for a considerable length of time, although all items should be charged off to remittances directly they are remitted to treasury. In the case of Subdivisional and Range Accounts which are closed before the expiry of the month, remittances made between the closing of the accounts and the last day of the month can always be adjusted in the next month’s accounts.

The Divisional Forest Officers should pay special attention to the adjustment of remittances. On receipt of a consolidated treasury receipt they should carefully check the entries in it with those in their accounts, and if there is any discrepancy, they should at once enter into correspondence with the Treasury Officer concerned.

35. Vouchers should be submitted to the Comptroller and Auditor-General with the accounts. If the submission of ordinary vouchers is delayed beyond 16 days from the date of the dispatch of the accounts to which they refer, a special report explaining the cause of delay should be furnished to Consuel’s Office, and the same procedure should be observed when vouchers for adjustments by book transfer are delayed for over one month.
36. No register of currency notes need be kept up in Divisional Forest Offices. Forest Rangers, etc., who may receive payments or advances for forest produce should enter the numbers of any currency notes they may receive in payment for produce mentioned in such permits on the backs of the counterfoils or permits; in the case of advances the numbers of any notes received should be entered in their cash-books.

37. The term "Forest Officer" in article 442 of the Civil Account Code includes, besides gazetted officers, all officers of the Subordinate Forest Service, viz., Rangers, Deputy Rangers, Foresters and Forest guards. It does not include Head Clerks or other members of the office establishment who are precluded from dealing in any way with applications for forest produce. Treasury officers may not receive money on challans countersigned by Head Clerks of Forest Offices.

Instructions for dealing with Security Deposits.

(See page 178.)

38. Amounts received from the forest subordinates as security deposits should not appear in the Divisional Cash Book at all, but should be placed in the Government Post Office Savings Banks in the name of the Divisional Forest Officer to whom the securities are pledged in accordance with the Savings Banks Rules.

A Register of security deposits, distinct from and outside the regular accounts, should be kept in every Divisional Office. In this register should be posted all deposits in the Savings Banks and all withdrawals therefrom for the purchase of Government securities in favour of the parties concerned as well as the amounts remitted to Comptroller-General and balances received back from him after purchase of securities.

The balances as shown in the Pass Books, exclusive of interest, should be verified periodically with those in the Security Deposit Register.

Care should be taken not to post the interest realised on Government securities in the above Register.

All transactions connected with the payment of interest on Government Promissory notes should appear in the accounts. On receipt of the warrants authorizing payment of interest, the amounts thereof should be entered in the Divisional cash-book under the head "Suspense," and payments made to the subordinates to whom the interest is due should be charged to the same head, each such charge being supported by a voucher in the prescribed form.

Rules for dealing with Government Promissory notes.

38A. (1) When deposited for a period not exceeding twelve months, the notes shall remain in the name of the depositor and shall not be endorsed by him to any officer of Government.

(2) The Government officer receiving the deposit will see that the notes stand in the name of the depositor, and that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled.

(3) After satisfying himself on these points, the Government officer receiving the deposit will lodge the notes for safe custody in the nearest civil treasury, except in the Presidency towns. In Calcutta the notes will be deposited with the Comptroller-General, and in Madras and Bombay with the Accountant-General, Madras and Bombay, respectively. The Comptroller-General will issue subsidiary rules regulating the procedure at the treasuries.
(4) The depositor may draw interest on the notes by tendering receipts in the usual form, countersigned by the officer with whom he deposited the notes.

(5) When notes are deposited for more than twelve months, and it is not desired to draw interest thereon during the period of deposit, they shall remain in the name of the depositor, and the Government officer receiving them will simply forward them to the Comptroller-General (or the Accountant-General, Madras or Bombay, as the case may be) through the Account Officer concerned.

(6) When the notes are deposited for more than twelve months, and it is desired to draw interest thereon during the period of deposit, they shall be endorsed by the depositor to the Comptroller-General (or Accountant-General, Madras or Bombay, as the case may be) and sent to that officer through the Account Officer concerned.

39. Revenue received in advance should in no case be left unadjusted for a longer period than three months from the date of its receipt. Should circumstances render this impracticable, the matter should be specially reported for Conservator's orders.

Bengal Government No. 29/58, dated 2nd August 1902.

40. Sanction is accorded to the encashment of Departmental cheques at Kalimpong at a discount of a quarter per cent.

41. It is ruled by the Comptroller and Auditor-General and the Accountant-General, Bengal, that the cost of all supplies by the Forest Department to the Public Works Department, including small sums below Rs. 50, should be adjusted by book transfer, and not paid for in cash.

42. All transactions shown in Form No. 6 necessitating payments should appear in Form No. 30 of the same month and vice versa. Should the transactions be shown in Forms Nos. 6 and 30 for different months, a note should be made in the "Remarks" column of the form in which the transaction has been entered showing the month in which the entry appears in the other form. When the entries made in both forms do not tally, the discrepancy should be explained against the entry in Form No. 6.

43. In compiling the monthly Divisional classified abstract of expenditure, Form No. 30, the numbers and dates of sanctions accorded by the Local Government or Conservator should be recorded, and the following sequence under each budget sub-head should be strictly adhered to, i.e. —

1st, expenditure incurred under Local Government's sanction.
2nd, expenditure incurred under Conservator's sanction.
3rd, expenditure incurred under Divisional officer's powers.

Conservator's Circular No. 116, dated 14th July 1909.

44. Savings in the cost of temporary establishment sanctioned by Government should be shown as soon as it is evident to a Divisional officer that such savings can be anticipated, in order that they may be utilized in other Divisions (see Appendix for form).

Conservator's Circular No. 63, dated 24th May 1904.

45. Form No. 30 (Revenue) need not be given in detail except under sub-heads Va, Vb and Vc; only one copy of Form 29 (abstract of contractor's and disbursers' ledger with vouchers) need be submitted to Conservator's office for transmission to Auditor-General (Forest). Chapter I of the budget estimate for the ensuing year should be submitted by Divisional Forest Officers on the 1st August in each year, instead of the appropriation report of revenue and.
ANNUAL PLAN OF OPERATIONS—FIRE REPORTS.

expenditure (see section 143 of the Forest Department Code). In the case of advance payments for timber the receipt of a second advance before the first advance is cleared off should be avoided.

46. A comparative statement of Revenue and Expenditure should be submitted as early as possible in January, February and March in the form entered in Appendix IV in order that savings towards the close of the year in certain Divisions may be utilized in others so that the budget figures sanctioned by Government may be worked up to.

Earnest Money.

47. Earnest money deposits tendered by contractors should not be entered in Forest Accounts, but should be paid direct into the treasury for credit to “Deposits” by the contractors themselves.

OFFICE ROUTINE.

Rules regarding the submission of Annual Plans of Operations.

48. Annual plans should be prepared along with Budget estimates and should be submitted through the District Officers concerned at the same time as Budget estimates are submitted to Conservator of Forests. Thus plans of operations for 1906-07 should be submitted not later than the 1st September 1904.

2. They should be for forest years, but need not be lengthened to explain minute discrepancies with Budget estimates due to the fact that the latter are for financial years.

3. They should be prepared with the object of displaying to District Officers concerned proposals for managing forests during the years they apply to.

4. When fellings, thinnings, export of forest produce, protection against fire and the execution of works of improvement and maintenance are proposed in accordance with prescriptions of a sanctioned working plan, it will suffice if this fact is briefly noted. But details of such works or operations should be briefly entered when they are merely recommended in a working plan, or constitute deviations from or additions to a working plan, or concern forests for which a sanctioned working plan does not exist.

5. Arrangements for grazing and for the supply of right-holders and other local consumers should be explained, with such detail as the District Officer may require, whether they are in accordance with the provisions of a sanctioned working plan or not.

6. The plan should not be a financial plan. For if Budget estimates are prepared with full detail, they will constitute complete financial plans of operations, and the repetition of financial items will not serve any useful purpose.

7. They should not ordinarily exceed about one page in length for Divisions which are under working plans from which few important departures are proposed. In other cases they should not usually exceed two to four pages.

Fire Reports.

Rules regarding the submission of Reports on fires in State Forests.

49. When any fire affecting an area of 10 acres or more in extent occurs in any forest, the Divisional Forest Officer will, on receipt of a report from the Range Officer, if he is himself not present, at once send a preliminary report of the occurrence to the Conservator of Forests in the usual form adopted (Form No. 147) unless he has reason to suppose that he can submit a full report within ten days.

2. The first report on a forest fire need only give the locality, date of outbreak, measures taken to extinguish the fire and ascertain the cause and the approximate date by which a full report can be expected to follow.

3. The full report should supplement and, if necessary, revise the information given in the preliminary report. The full report need not be delayed pending the result of prosecutions or lengthy investigations.

4. The occurrence of a fire affecting an area of less than 10 acres need not be reported, unless the occurrence is of exceptional interest, but it should of course be entered in the Divisional Register of Fires.
6. The record should show whether the Forest is Reserved, Protected or Unleased, and whether the area is "specially protected" or "unprotected," and, if the fire has been a serious one, should be accompanied by a map.

6. Forest subordinates who have been concerned in firing unintentionally, extinguishing or obtaining labour to extinguish fires, should be mentioned by name as well as official designation in the report.

7. Areas entered in full reports should be expressed in acres only, omitting fractions.

8. When offenders concerned in fire cases are detected, they should ordinarily be prosecuted. But in very exceptional circumstances it may be desirable to compound such cases or let the offenders off with warnings, and in such circumstances cases may be so disposed of, provided the District Officer approves and any compensation fixed is realized by the Divisional Officer or by a subordinate who is competent to compound cases. As a rule, when it is not desirable to prosecute, warning offenders is preferable to compounding, due precaution being of course taken to make the offenders understand that they are being leniently dealt with, and the circumstances of all cases disposed of by warning or compounding should be reported to the Conservator.

60. When submitting Confidential Reports a list of the officers reported on should be given in detail. If any subordinate is not reported on, the reasons for the omission should be noted. Reports will be forwarded under confidential cover.

(a) Covers containing official correspondence which is not of a confidential nature should be addressed to the officer for whom they are intended by his official designation only and without the addition of his name.

(b) Confidential papers should be placed in double covers, the inner cover being marked “Confidential” and superscribed with the name only of the addressee, the outer cover being addressed in the manner prescribed at (a) above.

61. The consumption of red tape should be restricted as much as possible, and parcels should always be tied up with twine and not with red tape.

52. The Head Clerk of a Divisional Forest Office should be authorized to open all telegrams addressed to the Divisional Officer by his official designation in order that he may be able to put up papers so as to ensure a prompt reply. Telegrams addressed by name will of course be treated as “Confidential.”

58. Telegraphic communications regarding applications for leave of absence and for appointments should not be sent at public expense. An officer seeking leave or applying for an appointment should prepay his reply. No one communicating with Government is entitled to a reply by telegram.

54. Passages in periodical reports and other publications of the Forest Department containing information which would be of interest or value to the commercial community should be brought to the notice of the Reporter on Economic Products to the Government of India at Calcutta by the local head of the department.

56. Economic products, whether plants or not, should be described by the scientific name adopted in the official “Dictionary of the Economic Products of India” either used alone or written in brackets after any English or Vernacular name which may be employed. In the case of plants not being economic products, the nomenclature established by Sir Joseph Hooker’s “Flora of British India” should be used.
56. These directions should be carried out in the preparation of Forest Administration Reports. As regards the more generally known trees, plants and products, it will, if the Vernacular name is in common use, suffice to give the scientific equivalent once or twice when the product is first alluded to in the report. Divisonal Officers should arrange to submit their Annual Reports direct to the Conservator of Forests so as to reach his office not later than the 1st August every year.

Control Forms.

57. Entries in Form No. 3 should be written up under the following heads:

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

When submitting Control Forms 2 and 3, Divisional Forest Officers should always enter against the prescriptions and suggestions the paragraph of the Working Plan under which they are entered.

[See also page 123, Part II, Working Plans.]

Supply of Maps.

58. The Map Record and Issue Office, Calcutta, supplies printed maps on the public service, on book-debit, when the value exceeds Rs. 50, and on cash payment when up to that value. It also arranges for the colouring and mounting of maps when required. All charges for freight and postage of parcels must be borne by applicants themselves. Incidental charges for colouring, mounting and binding maps and for packing cases are included in the bills submitted by this office. When accounts are settled by book-debit, the rules as to the disposal of the duplicate and triplicate copies of the invoice, printed thereon, must be strictly adhered to. Cash payments include payments by money-order, remittance transfer receipts, and cheques (not crossed) on European banks in Calcutta. Hundis and receipts for payment into treasuries are not accepted, but postage labels of the value of half or one anna are accepted for bills, not exceeding one rupee in amount.

All applications for printed maps on the public service should be made to the Officer in charge of the Map Record and Issue Office, 13 Wood Street, Calcutta, and should give full and clear particulars as to the kind of map required and its scale, and any other information that will guide that officer in knowing exactly what is required.

The mode of transit and address or station to which the maps are to be sent should invariably be specified. All addresses should be clearly written.

Indent forms for maps on the public service can be obtained from the Officer in charge of the Map Record and Issue Office.

Lists of all newly-published maps are periodically notified in the Gazettes of India and Local Governments.

Indents for maps must be duly approved and countersigned by the Conservator of Forests.

59. Copies of all notifications issued by Local Governments constituting or modifying the boundaries of Reserved and Protected Forests, together with indicative tracings or sketch maps, should be supplied direct as soon as they are issued to the Superintendent of Forest Surveys for the purpose of enabling that officer to make the requisite additions or alterations in the corresponding maps in his office.

60. Forest maps are to be appended to all Provincial Forest Administration Reports once in every five years, with effect from the quinquennial period commencing with the year 1898-99.
REPAIR OF MATHEMATICAL INSTRUMENTS.

61. All instruments requiring repairs, especially theodolites and levels, should be sent to the Mathematical Instrument office for repair in April or May, so that they can be repaired and returned before the next cold weather.

Any levels and theodolites which are surplus and not required should be sent to the above office for "deposit," for which credit will be afforded in the usual manner.

RULES FOR THE SUPPLY OF PRINTED FORMS.

62. Printed forms will be supplied by the Superintendent of Stationery on indents signed or countersigned by the officers entitled to indent direct.

Indents are of three kinds—

(a) Annual indents.
(b) Supplementary indents.
(c) Emergent indents.

Annual indents should be for a supply of all the forms contained in the printed list of each department, sufficient to meet the full requirements of one year, and not more than one annual indent must be submitted from each office for any one class of forms. Separate indents for the same forms from the several departments under one officer are expressly forbidden, but any forms which are to be paid for should be indented for separately.

Supplementary and emergent indents may be due to under-estimate in the annual indent, the accidental loss of forms, the revision of existing or the introduction of new forms, or to an unforeseen demand. Their submission causes considerable inconvenience to the Stationery Office, and every care, as far as possible, should be taken, by the exercise of forethought at the time of submission of the annual indent, to prevent the necessity for them arising. When supplementary and emergent indents, however, are unavoidable, satisfactory explanations must be furnished of the circumstances under which they are required, and the supply of forms indented for should be sufficient, taken with any stock in hand, to last up to the end of the period fixed for the annual indent.

Indents should be prepared in duplicate, one copy being retained in the indenting office, and the other being submitted to the Superintendent of Stationery. Accompanying the latter copy an invoice sheet (Form No. 8, Appendix I), will invariably be sent, which will be returned to the indenting officer with the forms, when supplied, for his signature and return again to the Stationery Office as his receipt for the forms.

Instructions for the preparation of indents are given in foot-notes on the forms. Where it is impossible to comply with them, explanations should be entered. A correct indent can only be based on an exact knowledge of the stock of forms in hand and an intelligent forecast of future requirements. Stock-taking and the custody of forms are dealt with below. The officer in immediate custody of the forms should be held directly responsible, under the indenting officer, for the careful preparation of the indents.

The dates upon which the annual indents of different officers should reach the Superintendent of Stationery are given in column 4 of Appendix IIIA and column 3 of Appendix IIIB. The punctual submission of all indents is essential.

Any demand for forms exceeding by more than 10 per cent. the consumption of the indent year last completed, must be clearly explained when the indent is submitted; otherwise it will be liable to curtailment, or delay may be caused by consequent correspondence.

CUSTODY OF PRINTED FORMS IN INDENTING OFFICES AND STOCK-TAKING.

In every indenting office an officer should be specially deputed by the head of the office to have the custody of all printed forms, for which he will be personally responsible. An officer of gazetted rank should be so employed when there is one. A special English-knowing ministerial officer to keep the
accounts of the receipt and consumption of forms should similarly be nominated by the head of the office.

Packages containing forms should be opened and examined, as soon after arrival as possible, in the presence of the officer deputed under the preceding rule, who will be required to certify as to the condition in which their contents were received, and to compare them with the invoice sheet accompanying. Any differences either in kind or quantity between the forms mentioned in the invoice sheet and those actually received must be stated in detail below the printed form of receipt, which must be signed and despatched to the Superintendent of Stationery immediately after the examination is completed. The nature and extent of any damage to the packages or their contents should be clearly stated.

Space should be specially set apart for the storage of forms, and on receipt they should be arranged in it under lock and key. It is essential that the general office staff should not be able to have access to the forms without the knowledge of the officer in charge.

Indenting officers should, by standing order, prescribe the procedure under which forms shall be issued from store for consumption in their offices. The essential conditions to be ensured are that no forms shall be issued without immediate entry in the accounts mentioned in the succeeding rule; that no forms shall be issued except under proper authority; and that no supply of forms of any one kind in excess of the anticipated requirements of one month shall be issued at one time. The practice of making over at one time to the department or clerks concerned the whole supply estimated for the consumption of the year is prohibited. It effectually defeats the maintenance of any efficient check over the consumption of forms.

An account in English shall be kept of all forms received and issued by the ministerial officer nominated under Rule 1. As all forms come into or leave the store, their receipt and issue shall be promptly recorded in this account, and the forms of each description in hand shall be balanced at the end of each quarter.

In addition to the entry of forms received under annual, emergent or supplementary indent, it is essential to record the receipt and issue of the same forms if obtained from other sources. It is known that forms are occasionally borrowed from subordinate or neighbouring offices; similarly, they are sometimes, on emergency, printed locally or cyrstyled. Such practices are irregular, and, as an alternative to the submission of supplementary or emergent indents, are absolutely forbidden. If forms are exhausted, the only course recognised is to indent upon the Superintendent of Stationery for a fresh supply, and with the exercise of proper foresight it should be possible to obtain them in time to prevent the stoppage of work. Should the alternative, however, be an interference with work, in the event of any delay in the submission of indents or in compliance with them in the office of the Superintendent of Stationery, exceptional measures may have to be taken. When, however, recourse is had to them in instances of unusual urgency, the unauthorised supplies thus obtained must be shown in red ink in the Register of Receipts and Issues; otherwise that register, as a record of the consumption of forms in the office, becomes incomplete and misleading.

Stock shall be taken of the forms in each section once a year. The counting of all forms shall be done by the clerk in charge of the Register of Receipts and Issues of Forms, and the officer in charge shall check not less than 10 per cent. of the entries. The register shall then be corrected to show the actual verified balance in hand, and the orders of the indenting officer taken as to any discrepancies discovered.

In order to reduce labour and to minimise the possibility of mistakes, stocktaking should be done when stock is at its lowest, that is, for each section, in the course of the month immediately preceding the receipt of the fresh supply of the forms of the section from the Superintendent of Stationery.

**INTRODUCTION OF NEW AND REVIS ed FORMS.**

The date for the introduction of revised and newly-prescribed forms should ordinarily coincide with, or be after, the time fixed for the receipt of

*A shorter period may be fixed if convenient.*
the annual supply of the section concerned, in order that the Superintendent of Stationery may have each form printed with the other forms for the annual supply. In cases where the immediate revision of an old, or the introduction of a new, form is found necessary, the revising officer should obtain a specific order of Government to the effect that the revision or introduction cannot be postponed till the usual time for printing for that particular section. Where no such order is obtained, the Superintendent of Stationery will not treat the order as urgent, but will comply with it when the next supply of forms is issued.

Hasty and unnecessary revision of standing forms should be avoided. The revising authority must in all cases pass orders for the disposal of the stock in hand of the old form which has been rendered useless by the introduction of the new.

Samples of newly-authorized forms are to be forwarded by heads of departments to the Superintendent of Stationery with an order for printing and an estimate of the probable consumption of one year. Such working samples should reach the Superintendent of Stationery before the dates on which the submission to him of the annual indents is due, so as to allow ample time for the printing of the stock required.

Rules for dealing with Indents for Printed Forms in the Office of the Superintendent of Stationery and in the Press.

No forms other than the sanctioned standard forms are to be supplied without the order of the Government or the Chief Controlling Authority.

Non-standard forms are special forms (not included in the standard lists) required by the heads of departments generally for their own offices. These are not kept in the reserve stock of the Stationery Office, but are printed according to the authorized samples furnished in each case by the indenting officers with their indents. The annual indents for such forms are dealt with in the Stationery Office in the order of dates.

Desultory or emergent indents for the immediate supply of non-standard forms must not be submitted, except under very special circumstances, when a month's time will be allowed to comply with an indent.

The Superintendent of Stationery, in communication with the heads of central offices, is to determine the qualities and sizes of paper required for the several kinds of forms.

Officers are to be reminded when indents are due, and in case of failure to submit them in proper time should be reported to superior authority. The requirements of officers whose indents have not been received are to be provided for in the annual consolidated indent on the Press on the basis of the indents received from them in the previous year.

Supply of Chubb's locks and Typewriters.

63. Chubb's locks should be obtained through the Stationery office and included in the General Stationery indent.


Typewriters required for the public service should be obtained through the Stationery office with the previous sanction of Government in each case, their cost being charged in the same way as that of stationery. In making an indent on the Stationery office the Government order sanctioning the supply should always be cited.

Bengal Government Memorandum No. 1280 T.F., dated 16th September 1904.
APPENDIX TO CHAPTER II.

FORMS NOT PRESCRIBED IN THE CODE

REQUIRED TO BE SUBMITTED BY DIVISIONAL FOREST OFFICERS.

I.

Adopted Form No. § 18.

Return of Immovable Property held by the Ministerial Officers of the office of the during the year 19.

<table>
<thead>
<tr>
<th>Name and designation of officer</th>
<th>Nature of property and extent of interest held. (Note:—This includes immovable property as well as share in any partnership or company doing business as a land mortgage bank.)</th>
<th>District in which the property is situate</th>
<th>In whose name held</th>
<th>How acquired, whether by purchase, inheritance, or otherwise</th>
<th>When acquired</th>
<th>Signature and certificate of the officer that he has no other immovable property besides that mentioned in column 2</th>
<th>Remarks by immediate superior. (Note:—If after the first return is submitted no fresh requisition is made, the fact should be stated in the next year’s statement.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 2 3 4 5 6 7 8 9 10 11 12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

II.

FOREST DEPARTMENT, BENGAL. ————-DIVISION.

Statement showing rewards recommended for the detection of Forest offences during the quarter ending 19.

<table>
<thead>
<tr>
<th>Register No. of cases</th>
<th>OFFENCES</th>
<th>COMPENSATION REALIZED AND CREDITED. *</th>
<th>Name and rank of persons to be rewarded</th>
<th>REWARD RECOMMENDED.</th>
<th>REMARKS.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Nature of offence</td>
<td>Item number and date</td>
<td>Amount</td>
<td>Amount</td>
<td>Percentage of compensation</td>
</tr>
<tr>
<td>1 2 3 4 5 6 7 8</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Rs. A.P. Rs. A.P.
C. G. Form No. 2.

III.

Forest Department. -- Division.

Revenue received in advance and remaining due by the Department for the month of ___________ 19.

(Note.—Revenue received in full of demand on issue of permits for timber or produce to be removed by purchasers, or for leases, will not be entered in this form.)

<table>
<thead>
<tr>
<th>Receipts during the month</th>
<th>Particulars and value of deliveries during the month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Names</td>
<td>Total (1)</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Rs.</td>
<td></td>
</tr>
</tbody>
</table>

IV.

Statement of Revenue and Expenditure for the fortnight ending ___________ 190.

[Vide paragraph 46.]

<table>
<thead>
<tr>
<th>Budget heads</th>
<th>Revised estimate for 190</th>
<th>Actuals to end of 190</th>
<th>Estimate to end of year</th>
<th>Total</th>
<th>Anticipated excess or deficit</th>
<th>Short explanation of excess or deficit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
</tr>
</tbody>
</table>

V.

Bengal Forest Form No. 52.

Forest Department, Bengal. -- Division.

Register of fixed demands for the year 19.

<table>
<thead>
<tr>
<th>By whom due, or under what orders</th>
<th>Period due</th>
<th>Demand in April</th>
<th>Balance April 1</th>
<th>Balance at end of March 19</th>
<th>Total due</th>
<th>Total outstanding year</th>
<th>Balance May</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>April</td>
<td></td>
<td></td>
<td></td>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>
Annual statement of expenditure on stores purchased in the Forest Department, Bengal, instead of being obtained from the Director-General of Stores, India Office, for the official year 190.

I.—IMPORTED STORES PURCHASED IN INDIA. II.—STORES PRODUCED IN INDIA.

<table>
<thead>
<tr>
<th>Description or class of stores</th>
<th>Actual Cost</th>
<th>Description or class of stores</th>
<th>Total cost of stores obtained from Government Factories</th>
<th>&quot; of goods obtained from private dealers</th>
</tr>
</thead>
</table>

### Abstract of the Annual statements of expenditure on stores for the year 190

<table>
<thead>
<tr>
<th>Description or class of Stores</th>
<th>Value of imported stores purchased</th>
<th>Value of stores produced in India</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

* Ex*
**VII.**

I. M. D. Form No. 31.

Civil Institutions

**Indent No.**

**MEDICA L STORE DEPARTMENT.**

**Indent on the Medical Store Depot**—for Medical and Surgical Equipment required for the use of the—

for twelve months, commencing from the—

_of_ -189

**STRENGTH—**

**AVERAGE DAILY SICK—**

<table>
<thead>
<tr>
<th>Consecutive No.</th>
<th>ARTICLES.</th>
<th>Balance on hand</th>
<th>During Year</th>
<th>Received</th>
<th>Expended</th>
<th>Remaining stock</th>
<th>Now Required</th>
<th>Quantity sanctioned</th>
<th>Remarks by Adminis trative Medical Officer</th>
<th>Depot</th>
<th>Consecutive No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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</tbody>
</table>
### CHAPTER III.

**ESTABLISHMENT.**

#### Scale of establishment.

64. The following is the scale of permanent establishment sanctioned for the Province of Bengal:

<table>
<thead>
<tr>
<th>Rank</th>
<th>Grade</th>
<th>Pay</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Rs.</td>
<td></td>
</tr>
</tbody>
</table>

**Deputy Conservator of Forests**

- 1st: 900
- 2nd: 800
- 3rd: 650
- 4th: 560
- 1st: 450
- 2nd: 380
- 1st: 350
- 2nd: 300
- 3rd: 260
- 4th: 200
- 1st: 150
- 2nd: 125
- 3rd: 100
- 4th: 80
- 5th: 60
- 6th: 50
- 1st: 40
- 2nd: 35
- 3rd: 30
- 1st: 25
- 2nd: 20
- 3rd: 15
- 4th: 10
- 5th: 8
- 6th: 7

**Foresters**

- 1st: 150
- 2nd: 125
- 3rd: 100
- 4th: 80
- 5th: 60
- 6th: 50
- 1st: 40
- 2nd: 35
- 3rd: 30
- 1st: 25
- 2nd: 20
- 3rd: 15
- 4th: 10
- 5th: 8
- 6th: 7

**Office Establishment.**

<table>
<thead>
<tr>
<th>Rank</th>
<th>Pay</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs.</td>
<td></td>
</tr>
</tbody>
</table>

**Superintendent**

- 150—10—200
- 100—4—120
- 80—4—100
- 60—4—80
- 50—2—60
- 40—2—40
- 30—2—30
- 25—1—25
- 20
- 10
- 8
- 7
- 6

**Authorization.**

65. The announcement in the Government Gazette of an appointment, removal, leave of absence, etc., over the signature of a Secretary to Government, is sufficient authority for all officers concerned to recognize and act upon without any particular orders.
Conduct of Officers.

Dealing of Officers with Press.

68. Some misconception appearing to exist with respect to the power which officers of both services have over the documents and papers which come into their possession officially, the Governor-General in Council deems it expedient to notify that such documents and papers are in no case to be made public, or their contents communicated to individuals, without the previous consent of the Government to which alone they belong.

The officer in possession of such documents and papers can only legitimately use them for the furtherance of the public service in the discharge of his official duty, and it is to be understood that the same rule applies to documents and papers applies to information of which officers may become possessed officially.

The Governor-General does not think it necessary to issue any general order entirely prohibiting the disclosure, without special authority, of any information received officially. In such matters much must necessarily be left to the discretion and intelligence of officers holding places of trust, and in charge of duties more or less important. But His Excellency would impress upon all officers the serious responsibility involved in the exercise of the discretion. Whenever there is any room for doubt as to the right course to pursue, the orders of superior authority should be obtained before information regarding the public affairs is communicated to any one not officially entitled to receive it.

(a) No officer of Government, not specially authorised in that behalf, is at liberty to communicate to the Press, either directly or indirectly, information of which he may become possessed in the course of his official duty. A similar professional reticence should be exercised by all officers of Government in their private and unofficial intercourse with non-official persons, and even with officers of Government belonging to other departments. His Excellency the Viceroy and Governor-General does not for a moment intend to debar officers of Government in private life from the same freedom in the discussion of public events which is enjoyed by all Her Majesty's subjects; but when an officer has in the course of his duty become possessed of special information not yet made public, he should always be on his guard against the temptation of divulging it, even to other servants of Government, when these are not officially entitled to his confidence. Irresponsible persons hearing facts of interest mentioned without reserve in the course of general conversation can scarcely be expected to refrain from repeating them to others, and thus giving them a premature and too often a garbled currency.

(b) His Excellency the Viceroy and Governor-General feels sure that he has only to invite the attention of the officers of Government to the importance of this matter to secure their earnest co-operation in putting a stop to such casual and unpremeditated breaches of official confidence. Officers of Government are bound to be as reserved in respect of all matters that may come within their cognizance during the discharge of their public duties as lawyers, bankers, or other professional men in regard to the affairs of their clients.

(c) For the due communication to the Press of such information as may unobjectionably be given to it, departmental arrangements must be made under proper authority.

(a) No officer in the service of Government is permitted, without the previous sanction in writing of the Government under which he immediately serves, to become the proprietor, either in whole or in part, of any newspaper or periodical publication, or to edit or manage any such newspaper or publication. Such sanction will only be given in the case of newspapers or publications mainly devoted to the discussion of topics not of a political character, such, for instance, as art, science or literature. The sanction will be liable to be withdrawn at the discretion of the Government.
(b) Officers in the service of Government are not prohibited from contributing to the public Press; but their position makes it incumbent upon them to confine themselves within the limits of temperate and reasonable discussion, and they are prohibited from making public, without the previous sanction of Government, any documents, papers, or information of which they may become possessed in their official capacity. These rules have been hitherto in most cases honourably observed. In case of departure from them, or if the Government should consider the connection of any officer with the Press to be contrary to the public interests, his liberty to contribute will be withdrawn.

(c) The Government of India will decide in case of doubt whether any engagements of officers with the Press are consistent with the discharge of their duties to the Government.

Officers exercising important civil functions are expected to bring to notice anything injurious to the public interest in the operation of any law or system after communicating with the officers of the department concerned.

A member of the Government service is not at liberty to make an attack upon what he knows or believes to be the policy or procedure deliberately approved by the Government. It is no justification of such attack that he is actuated by conscientious motives or has a strong conviction of the correctness of his own judgment. It is improper for any officer to convey to the public, whether in writing, or in a speech, or otherwise, any opinion upon matters of Government policy which are, or are likely to become, the subject of public discussion. It is, of course, inevitable that cases must from time to time occur in which the decisions of Government do not commend themselves to the officers who may have to carry them out. On such occasions the officers in question, after making proper representations to their official superiors, have only two courses open to them, namely, either to acquiesce loyally and silently in the decision of the responsible authorities, or to resign their positions in the service.

Political dealings of Officers.

67. The Government of India have laid down that "servants of Government have not the same liberty of action as private individuals, and are bound to hold themselves aloof from many movements which are perfectly legitimate, and which private persons are free to promote;" and have directed the observance of the following rules as to the attitude which should be maintained by officers in the service of Government towards political or quasi-political movements with which they may be brought in contact:

(a) As a general rule, no officer of Government should attend at a political meeting where the fact of his presence is likely to be misconstrued, or to impair his usefulness as an official.

(b) No officer of Government may take part in the proceedings of a political meeting, or in organizing or promoting a political meeting or agitation.

(c) If in any case an officer is in doubt whether any action which he proposes to take would contravene these orders, the matter should be referred to the Head of the Department or district and, if necessary, to the Local Government or Administration.

Complimentary addresses.

68. Save as in these rules otherwise provided, all servants of Government, covenanted or uncovenanted, are forbidden to receive complimentary or valedictory addresses in any form, or to accept testimonials of any kind, or to attend public meetings or complimentary entertainments of a formal and public character held in their honour.

2. The Government views with disfavour all similar manifestations in the case of retired officers, when following immediately upon their retirement from active service, and designated as an acknowledgment of acts done by them while in the service of Government.
3. It is not intended to prohibit such an expression of regard for the private or official character of an officer retiring from service, or leaving his station or district, as is involved in a farewell entertainment supported by his personal friends, even though some of these may be his official subordinates. But it is expected that the proceedings on such occasions will be substantially of a private and informal character.

4. Local Governments and Administrations are authorised to forward to an officer who has left a station or district the resolution of any local public body recording a vote of thanks to him for help and advice afforded during his official connection with the station or district.

* * * * * * *

6. Nothing in the above rules is meant to prohibit compliance with the request of a public body that a Government officer should sit for his portrait, bust or statue in recognition of his public services provided that the portrait, bust or statue is not intended for presentation to the officer concerned.

7. The participation of Government officers in the raising of funds for the foundation of scholarships, or for procuring a portrait, bust or statue, as a spontaneous recognition of the services of a Government officer is not forbidden; but it should be clearly understood that any solicitation on the part of officers of Government for subscriptions from any person who does not voluntarily come forward to contribute is disapproved by the Government of India.

8. The previous sanction of the Government of India must be obtained to the relaxation of these rules in any special case in which the Local Government or Administration may think this desirable.

Vindication of official conduct.

69. In a general order of the Government of India, in the Foreign Department, dated 16th March 1847, it was laid down that a Government officer is at liberty, if his public conduct in the transaction of his official duties is impugned, "to seek redress through the usual official channel by any appeal to the Government he serves, and that the Government so appealed to will afford him every opportunity of vindicating his character." As the practice in this respect is not uniform in all Provinces, the Governor-General in Council deems it desirable to prescribe the following procedure which should be generally observed in future:

(i) Without obtaining the authorisation of the Government to which he is immediately subordinate, no officer of Government is permitted to have recourse to the Courts for the vindication of his public acts or of his character as a public functionary from defamatory attacks. In giving authority to institute proceedings, the Local Government concerned will decide whether the circumstances of the case are such that the Government should bear the costs of the proceedings, civil or criminal, or leave the officer to institute the prosecution or suit at his own expense; and in the latter case it will also determine, in the event of the matter being decided by the Courts in the officer's favour, whether he should be recouped by Government the whole or any part of the costs of the action.

(ii) The ruling above laid down does not affect an officer's right to defend his private dealings or behaviour in any way that he may be advised; but his official reputation is in the charge of the Government which he serves, and it is for that Government to decide in each case whether the institution of proceedings to vindicate his public acts or character is necessary or expedient.

Circular letter of the Government of India, Home Department, No. 301 Public, 1876-1890, dated 16th September 1890.

(ii) Clause (i) of this rule and rule 3 (a) of this Section do not, except indirectly and by implication, prohibit officers from
CONDUCT OF OFFICERS.

communicating with the public Press in explanation or defence of their official conduct. The Governor-General in Council has, however, directed that no officer of Government shall communicate with the public Press in respect of his official conduct or acts without the prior consent in writing of the Local Government under which he is serving.

Pecuniary dealings with subordinates, etc.

70. (a) All Covenanted Civil Servants, Statutory Civilians, Uncovenanted Officers who hold gazetted appointments and Military Officers in Civil employ are prohibited, under pain of dismissal, from taking loans from, or otherwise placing themselves under pecuniary obligations to, persons subject to the official authority or influence of such Government officers, or residing, possessing property, or carrying on business within the local limits for which such Government officers are appointed.

(b) This prohibition does not extend to transactions in the ordinary course of business with Joint-Stock Banks and British firms.

(c) Any such officer, as is referred to in rule (a), who is appointed or transferred to a post in which he will be in a position to exercise official influence or authority over any person to whom he is under any pecuniary obligation, or to a post with local jurisdiction within the limits of which any person to whom he is under any pecuniary obligation resides, possesses property or carries on business, shall be bound to declare, without delay, the circumstances to the officer to whom he is immediately subordinate for report to the Government, and failing to do so shall be subject to the same penalty as if the obligation were incurred after his appointment or transfer.

Pecuniary dealings with Natives.

71. Public servants of all departments are strictly forbidden to have any pecuniary dealings with Natives, whether within their jurisdiction or beyond it, except under the restrictions contained in the following rules:

(a) Whenever a public servant wishes to dispose of a house, bungalow, elephant, horse, or carriage, or other valuable property to any Native within his jurisdiction, or within the limits of the district in which he is employed on the public service, and from which he is not about to remove, he must report his intention to the Local Government to which he is subordinate, stating the facts and circumstances and the price offered for the article to be sold. The Local Government will then pass such orders on the reference as may seem fit and proper.

(b) Whenever a public servant is about to quit his station or district permanently, or for a considerable period, and wishes to dispose of his house, bungalow, elephant, carriages, and horses, and the like property of value to native purchasers, he shall report his intention to the Commissioner, or the head local authority to which he may be immediately subordinate, and that authority will use its discretion in allowing the transaction, or in reporting the circumstance to the Local Government for further orders.

(c) Whenever a public servant, on quitting his station or district, wishes to dispose of his furniture, household goods, live-stock, etc., he is at full liberty to do so, either by circulating lists of such property amongst the community generally, or by having the same put up to public auction, without reference to any authority whatever. All that is necessary is that the transaction should be open and patent to everybody on the spot.

(d) Rule (a) is to be considered applicable to purchases equally with sales.

The above rules are not applicable to bond fide transactions with regular dealers.
CONDUCT OF OFFICERS.

Pecuniary arrangements, &c., resignation.

72. Civil and military servants of Government are prohibited from entering into pecuniary arrangements with members of the service or department to which they belong in connection with the resignation of any appointment held by them. The Government of India in Notification (General Department) No. 216, dated 9th September 1842, laid down that "on proof of any appointment, civil or military, having been resigned under such circumstances, the nomination consequent on such resignation will be cancelled, and the parties concerned suspended the service in Public Orders pending the pleasure of the Hon'ble the Court of Directors."

Receipt of presents.

73. The prohibition of the receipt of presents from Native Chiefs and others does not extend to the receipt of a few flowers or fruits, and articles of inappreciable value, although even such trifling presents should be discouraged.

The general prohibition extends to all servants of Government, Native or European, covenanted or uncovenanted, in whatsoever department they may be serving.

Where presents cannot absolutely be refused without giving offence, they must be delivered up to Government, and to this rule no exception whatsoever is permissible save with the express sanction of His Excellency the Governor-General in Council, which will only be given under very special circumstances.

[Extract 13, Geo. III., Chapter 63, Section 24.]

XXIV. And be it further enacted by the authority aforesaid, that from and after the 1st day of August 1774 no person holding or exercising any civil or military office under the Crown, or the said United Company in the East Indies, shall accept, receive, or take directly or indirectly by himself, or any other person or persons on his behalf, or for his use or benefit, of and from any of the Indian princes or powers, or their ministers or agents (or any of the natives of Asia), any present, gift, donation, gratuity, or reward, pecuniary or otherwise, upon any account, or on any pretence whatsoever, or any promise or engagement for any present, gift, donation, gratuity, or reward.

[Extract 33, Geo. III., Chapter 52, Sections 62 and 63.]

LXII. And be it further enacted, that the demanding or receiving any sum of money, or other valuable thing as a gift or present, or under colour thereof, whether it be for the use of the party receiving the same, or for, or pretended to be for, the use of the said Company, or of any person whatsoever, by any British subject holding or exercising any office or employment under His Majesty, or the said United Company in the East Indies, shall be deemed and taken to be extortion and a misdemeanour at law, and shall be proceeded against and punished as such under and by virtue of this Act, and the offender shall also forfeit to the King's Majesty, his heirs and successors, the whole gift or present so received, or the full value thereof.

XIII. Provided always, and be it further enacted, that the Court or jurisdiction before whom any such offence shall be tried, shall have full power and authority to direct the said present or gift, or any part thereof, to be restored to the party who gave the same, or to order the whole or any part thereof, or of any fine which the Court shall set on the offender, to be paid or given to the prosecutor or informer, as such Court in its discretion shall think fit.

Acquisition and possession of landed property for agricultural purposes.

74. Covenanted civil servants, military officers in civil employ, and all persons holding civil offices ordinarily held by covenanted or commissioned officers of the two classes above mentioned are prohibited from acquiring or holding land within the province in which they are employed, or with the administration of which they are concerned, whether that connection be permanent or temporary. * This prohibition does not extend to land occupied merely by buildings for residence and their usual appurtenances.

* To Secretary of State, No. 40, dated 10th June 1873, from Secretary of State, No. 98, dated 23rd August 1873 (embodied in Home Department Resolution No. 30–187, dated 18th February 1874).
CONDUCT OF OFFICERS.

Natives of India appointed under the Statutory Rules are permitted to hold any lands actually in their possession when they enter the service of Government, or which may come into their possession thereafter by inheritance, gift or devise, provided that full information in respect of such lands is given to the Local Government, which will consider in each case whether the fact of an officer holding any particular lands be a bar to his employment in the district where these are situated. No fresh purchase of land is, however, allowed on the part of a Statutory civil servant without the previous sanction of the Local Government under which he is serving.†

[Note.—This rule is also applicable to natives of India who enter the Indian Civil Service by competition in England. (Home Department Circular No. 18-Public, dated 14th June 1890.)] 1161-1170

Unconvenanted officers exercising independent judicial or revenue functions, whether of European, Eurasian, or Native descent, are not debarred from acquiring or possessing landed property in British India for agricultural purposes, provided that they must not hold landed property in the districts in which they are employed. Although unconvenanted officers are not precluded from holding land, it is inexpedient that appointments which necessarily confer a considerable amount of power and influence on their occupants, such as those of Munsif, Deputy Collector, and Tahsildar, should be filled by persons holding landed property within their jurisdiction.‡

Officers (a) of all classes (including candidates for office) must be required to make a declaration (b) of the fact of their being in possession of, or of their having acquired, landed property, stating the district within which it is situated, with such other particulars as may be considered necessary, of which registers should be kept by the Local Governments concerned.§

(a) Note 1.—It has been laid down that the expression "officers of all classes (including candidates for office)" applies to all officers in superior service, and covers causal revenue and water establishments, including patrols. [Home Department No. 122.—2405.80 (Public) of March 1890, and No. 1056.C, dated the 24th April 1880, from Government of India, Public Works Department.] 1162

(b) Note 2.—It has been ruled that similar particulars must be given of property held by, and managed by, wives of officers or other members of their families living with, and in any way dependent on them; and that the management of such property shall be subject to the same restrictions as that of property belonging to themselves. [Home Department No. 28.—2345.14 (Public), dated 11th September 1888.]

It is incumbent on the several Local Governments to take care that no officer who may be in possession of landed property in British India or elsewhere, to whatever branch of the service he may belong, shall apply any portion of the time and attention which ought to be devoted to the public duties, whether Civil or Military, to the management of that property, and that longer or more frequent leaves of absence are not permitted on that account.]

Investments other than those in lands for cultivation.

75. With regard to investments other than those in land for the profits of cultivation, officers of every rank and class in the public service are expected to abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings of the kind with which their public duty is connected.¶ Subject to this general provision, there is no objection to Government servants holding shares in mining or other companies (including agricultural companies) having for their object the development of the resources of the country, provided that they must not take part in the management of any such company, and that they must not be employed in the districts where the operations of the company with which they may be

† Despatch from Secretary of State, No. 22, dated 10th August 1861.

‡ Despatch from Secretary of State, No. 22, dated 10th August 1861.

§ Despatch from Secretary of State, No. 22, dated 10th August 1861.

¶ Despatch from Government of India, to Secretary of State, No. 45, dated 16th June 1873; Despatch from Secretary of State, No. 59, dated 24th August 1872, and Home Department Resolution No. 13—467, dated 15th February 1874.

** The Secretary of State has held (c) Despatch that the No. 75, dated standing 16th July orders us 1883, para. 5. to the connection of

†+ Home Department Resolution No. 31—498—37, dated 17th March 1865, and circular letter No. 59—1065—1104, dated 31st July 1863 (Despatch from Secretary of State, No. 88, dated 26th June 1863).
Government officers with trading companies apply only to gazetted officers of the unencumbered and unconnected are carried on. This latter prohibition must be held to apply sometimes with less, sometimes with greater, force to certain officers connected with the Central Administration, such as members of the Local Government, Members of the Board of Revenue and their Secretaries; and to indicate the necessity of great circumspection on the part of such officers as to the undertakings with which they become connected in any part of the province in which they are employed.

In the matter of taking part in the management of a company, it has been decided that the prohibition was not intended to apply to the participation of Government officers in the direction of those companies only which are designed to develop the resources of the country, but also to preclude such officers from taking part in the direction of such institutions as banks.

It has also been held that the prohibition against officers taking part in the management of a company applies to public servants on leave equally with those in active service, but that it does not extend to officers with the consent of the Government of India, take service under Railway Companies working under concession from Government, nor does it apply to the management of associations which are established bona fide for the purpose of mutual supply, and not of trade and trade profit (provided in this latter case that the interests of Government do not suffer by the double employment of the officer concerned). Although the prohibition against taking part in the "management" of a company cannot, taken literally, be held to debar an officer from taking part as a promoter, or as one of the applicants for registration in the Memorandum of Association, the Governor-General in Council has held that the danger against which the prohibition was aimed, namely, that of official influence being abused or official trust betrayed, as under such circumstances, not much less than if the officer took part in the management after the company has been started. Government servants are therefore distinctly forbidden to take any part in the promotion or registration of companies.

Speculations generally.

76. It is a standing order that servants of Government are required to abstain from speculative investments; but no literal definition has been laid down as to the stage at which, or the circumstances under which, the holding of land or other valuable property becomes speculative. It is obviously speculative to secure a grant of land supposed to be arseniferous with the object

(d) Note 1.—The Secretary of State has decided that the standing orders regulating the connection of Government officers and trading companies apply to all gazetted officers of Government, and that no such officer holding a permanent appointment under Government, whether pensionable or not, shall be permitted to serve as a Director of any bank or Public Company without previous reference to him.

The Secretary of State has also decided that the Solicitors to Government at Calcutta, Madras, and Bombay, may be permitted to serve as Directors of Banks and of Companies so long as the public service in no way suffers, and the interests of the Banks or Companies are not antagonistic to those of the Government. In the like rule may be applied to Government Pleaders, Diocesan Registrars, Crown Prosecutors and Coroners.

[Vide Dispatch from the Secretary of State, No. 25 (Financial), dated 7th February 1869, and No. 26 (Public), dated 14th May 1869.]

The orders prohibiting Government servants from becoming Directors of Public Companies do not apply to non-gazetted and ministerial officers in Government employ, in whose case it is expected that the supervision of heads of departments and offices will suffice as a check. It must, however, be held shares and agreed that Government can at any time prohibit any extra employment which in its opinion it is undesirable that its servants should undertake.

[Vide Dispatch from Secretary of State, No. 73 (Public), dated 19th July 1883.]
of disposing of it hereafter to companies. Habitual speculation by officials has been always held to be an evil; and the Government has reserved to itself full power to deal stringently with the practice whenever it appears to prevail. The general distinction which exists between permanent and speculative investments is sufficiently described in the extract given in the margin from Home Department letter to the Government of Bengal, No. 1465, dated 10th April 1873.

Indebtedness of Subordinates.

77. The Government of India have decided that it should be obligatory on native public servants to disclose to Government their indebtedness to individuals resident in districts to which they may be under orders of transfer. Although section 6 of Bengal Regulation VII of 1829, which contains directions in the matter, is only applicable to connived at servants of Government, the principle is one which should, in the opinion of the Supreme Government, be extended to unconnived at native officers also; and the Lieutenant-Governor therefore desires that the responsibility of such officers in this respect may be distinctly explained.

(b) I am to observe further that excessive indebtedness of public officers to tradesmen is a very serious disqualification for Government service; but that, while it is not desired ordinarily to interfere in matters connected with trade debts, it will be within the discretion of District Officers and Heads of Departments to report to Government cases in which the degree of indebtedness is such as to threaten to give rise to a public scandal.

Insolvency.

78. In reply to a question submitted by the Government of Bombay, whether a public declaration of insolvency on the part of Civil Servants is to be regarded as a disqualification for office, or to be visited by Government with any marks of its disapprobation, the Court of Directors said:

"We have no hesitation in giving it as our decision that such a declaration of insolvency as is involved in a resort to the Insolvent Debtor’s Court for relief is quite incompatible with the maintenance of that high character for independence which we regard as essential in those filling offices of trust and authority in our service. We direct, therefore, that, in the event of any one of our Civil Servants at any time availing himself of the means afforded by the Court to obtain relief from his liabilities, he be suspended from public employment, and his case forthwith reported to us for final orders. These views are of general application.

Authority of Commissioner as regards conduct of officers.

78A. There are many cases in which the authority of the Commissioner may be usefully exercised. They are cases in which the interference of the Lieutenant-Governor is to be deprecated, until it is found that the Commissioner’s authority is ignored, questioned or defied. The following are examples of such cases:

(2) Cases of personal misconduct.—This may be illustrated by reference to drinking or gambling whereby a man may be ruining himself, proving a source of annoyance and offence to his brother officers and others, and impairing his efficiency as a public servant. It may be also illustrated by graver cases of immorality, contrary to the recognized interests of the Service, and constituting a public scandal.
Cases of undesirable relations between officers.—These may be illustrated by quarrels that lead to friction, discourteous action, and disregard of the interests of other Departments. The duty of co-operation and friendliness between officers should be insisted on.

Cases of improper treatment of the people.—This may be illustrated by the discourtesy shown habitually, though often thoughtlessly, by some officers towards Indian gentlemen visiting them, and harsh, passionate, and ungentlemanly treatment of subordinates and others. It may also be illustrated by the pernicious habit a few officers have of constantly borrowing carriages, horses, etc., belonging to wealthy Indians with whom they have official dealings. The very occasional borrowing of such articles temporarily and on an emergency is reasonable. But habitually to be under obligation of this kind so as practically to appropriate another's property is unseemly.

Dismissal of Public Servants.

79. In the circular letter from this Department, No. 11/Public 1065-1066, dated the 21st June 1894, the Government of India enquired what rule was observed with regard to giving Government officers necessary information as to dismissals of public servants; whether any difference was made between cases where re-employment is prohibited and where it is not; and whether in any case of dismissal, in which it is decided to issue a public notification, the cause which led to the dismissal is specified. The replies received to the letter of 21st June show that an uniform practice is not observed in the different Provinces in dealing with this matter. The Governor-General in Council accordingly deems it desirable to state the general principles which should be observed in disposing of such cases.

2. In the first place, His Excellency in Council desires to direct attention to the distinction that exists between the removal or discharge, and the dismissal, of a public servant. Removal from office for such a cause as unfitness for the duties of the office need not usually entail any further consequences. It ought not to bar re-appointment to another office, for the duties of which the person may be suited, and it should not be accompanied by any subsidiary orders which would operate as such a bar or otherwise prejudice the person in question. Removal should be the penalty in all cases where it is not thought necessary to bar future re-employment under Government.

3. In cases of dismissal, on the other hand, the effect of the order should be to preclude the dismissed officer from being re-employed. Ordinary cases of the dismissal of non-gazetted officers need not be notified in the Government Gazette. As a precaution against the inadvertent re-employment of men who may have been dismissed, it would be sufficient to rule that 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 the Local Government or Administration should always be required to the re-employment of persons dismissed.

4. The dismissal of public servants should, the Governor-General in Council considers, be notified in the Gazette only in the following cases, viz., (1) when it is necessary to notify the public of the removal from service of an officer, whether because his appointment was previously gazetted or from any other cause, and (2) when it is specially desired to exclude from re-employment in the service of Government a public servant who has been dismissed for a heinous offence, such as fraud or falsification of accounts.

6. The reason 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. It will be sufficient to announce in the case of any person whose dismissal will be notified in accordance with the principle laid down in paragraph 4 of this circular, that the Government has dispensed with his services, except in those cases in which the cause of dismissal constitutes a disqualification under the terms of the law regulating the tenure of a particular appointment, and it is for this reason necessary to couple with the announcement of the dismissal a statement of the grounds upon which it has been ordered.
6. The Government of India leave it to the Local Governments to make such arrangements as they think necessary for securing that officers serving under them are informed what Government servants, other than those whose dismissals have been gazetted, have been dismissed. There is not before the Government of India sufficient evidence to show that it is necessary to communicate such information between Provinces, if the precautions above mentioned are taken by officers when making appointments to vacant posts.

**Punishment and Dismissal of Government Servants.**

80. No order shall be passed inflicting upon any servant of Government the punishment of dismissal or removal, or in the case of servants of Government drawing more than Rs. 10 a month, of reduction to a lower grade of pay without the preliminary of a departmental enquiry.

2. The record of such departmental enquiry will consist of a proceeding in the form noted below and shall include—

(a) the framing of specific charges in writing against the Government servant concerned, of which he shall be furnished with a copy and which he shall be called on to explain;

(b) the record of a memorandum of the evidence of the witnesses examined (if any). Such examination should, if there be no special reason to the contrary, be conducted in the presence of the accused, who should be given an opportunity of questioning the witnesses. Except under very special circumstances, no pleader or agent should be allowed to appear either on behalf of Government or the accused, either before the officer who conducts the enquiry or any officer to whom appeal may be made;

(c) a reasonable opportunity to the accused of adducing his defence, which shall be reduced to writing, also the record of a memorandum of the evidence of any witnesses adduced by the accused in so far as their evidence may be relevant to the charge against him;

(d) a recital of the accused’s previous character as recorded in his service book or office records;

(e) a clear and definite finding upon each of the charges originally framed against the accused;

(f) a clear and definite finding as to the punishment to be inflicted.

3. When the orders for punishment are passed by an authority other than the person conducting the enquiry into the conduct of the Government officer concerned, it will be sufficient if the authority passing orders of punishment definitely records his agreement or disagreement with the person by whom the enquiry was conducted.

4. The record is to be prepared as the case is gone into: it is not to be written by a clerk after the case has been decided.

5. When any orders of punishment have been passed, the officer punished shall be entitled to receive a copy of the order of punishment free of cost and shall also be allowed to take a copy of the rest of the records, paying for the copy at the usual copy rates or providing his own paper and copyist.

6. The special attention of all officers is drawn to the rule prescribed under the authority of the Government of India and reproduced in the margin. In accordance therewith they should base their findings and orders of punishment upon facts and inferences appearing in or deduced from the records, and the judgment should not contain confidential matters or deal with persons or topics not directly concerned with or at issue in the proceedings. With regard to such matters, which properly form the subject of separate correspondence, Rule 25, Section IX, page 26 of the Records Manual will apply.

7. The above instructions will not apply in the case of public servants—

(a) who are judicially convicted of a criminal offence and are dismissed or otherwise punished solely with regard to the finding of the court, or

(b) who abscond with an accusation pending against them.
8. An appellate authority should ordinarily deal, as is customary, with those points only that are raised or pressed in the appeal.

Instructions for drawing up proceedings.

The following sequence will be observed:

1. Name, rank, and grade of officer proceeded against.
2. Each offence charged to be explicitly set forth (pages to ).
3. A memorandum of evidence to be recorded.
4. Defence. This must be reduced to writing. If a written defence is submitted, it will form part of the record.
5. Remarks. Here record comments on the evidence (pages to ).
6. Character of the accused (pages to ).
7. Order will be recorded in the form prescribed (pages to ).
8. Orders, if any, regarding subsistence allowance, service for pension.

N.B.—If it is decided to prosecute, this will be noted as a preliminary order; the final order being recorded when the judicial proceedings, including appeal, have been disposed of.

DIVISIONAL FOREST OFFICER'S ORDER.

Dated

CONSERVATOR'S ORDER.

Dated

"An appeal against this order lies to"
"It must be made within 30 days from"

NAME, RANK, AND GRADE OF OFFICER PROCEEDED AGAINST.

Charges.

(Charges must be specific. Each charge should be drawn up and separately numbered and should give the date, occasion, and nature of the offence committed. A copy should be given to the Officer charged.)

<table>
<thead>
<tr>
<th>Number</th>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Evidence.

(A memorandum of evidence to be recorded:—When the full statements of witnesses have been recorded in English or the vernacular, they should be attached to the proceedings.)

<table>
<thead>
<tr>
<th>Charge number</th>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
PUNISHMENT AND DISMISSAL.

DEFENCE.

(This may be recorded in abstract; the full defence, if one is submitted in writing, being attached to the proceedings.)

(If officer charged can write, he should be permitted to submit his defence in writing. In cases of illiterate men, the Divisional Forest Officer may record the defence.)

<table>
<thead>
<tr>
<th>Charge number.</th>
<th>Plea.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

REMARKS.

(Here record comments on the evidence and defence.)

<table>
<thead>
<tr>
<th>Charge number.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

CHARACTER.

(Date of appointment. Punishments and Rewards to be noted.)

ORDER.

(Will be recorded in the form prescribed. Orders, if any, regarding subsistence allowance, service for pension, &c., should be given.)

<table>
<thead>
<tr>
<th>Charge number.</th>
<th>Finding and sentence by Divisional Forest Officer.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ORDER OF THE CONSERVATOR OF FORESTS.

Petitions or appeals.

81. From time to time petitions or appeals against the orders of local officers, removing or dismissing Government servants, reach the Government of India. Such appeals ordinarily are forwarded through, or are reported upon by, the local Governments. And the Governor-General in Council is glad to say that he very rarely indeed sees ground for thinking such removals hasty or unjust. The general rule of the service is that the authority who can appoint to a particular office has power to dismiss or remove from that office; and an appeal lies from an order of dismissal to the official superior of the officer who passes such order. Since the date of the order passed by the Court of Directors in 1851, no general instructions on the subject of dismissing public servants have been circulated by the Government of India. Local Governments have from time to time issued such orders; and copy of a recent circular of the North-Western Provinces Government on the subject is appended to this Resolution. His Excellency the Governor-General in Council believes that the forbearance and consideration enjoined by the Honourable Court are usually exercised by public officers of all grades and departments; but at the same time he deems it advisable to republish those instructions with the following remarks:

In order that a dismissed servant of Government may be able to exercise his right of appeal, it is obviously necessary that the charge against him, his
defence, and the order thereon, should be reduced to writing. And this course, so far as the Governor-General in Council is aware, is usually taken. In the case of public servants who are dismissed in consequence of facts or inferences elicited at a judicial trial, or in the case of persons who abscond with an accusation over their heads, this procedure may be unnecessary or impossible. But in all other cases of the dismissal of public servants, the charge against a public servant should be reduced to writing, his defence should be either taken in, or reduced to, writing, and the decision on such defence should also be in writing. In many cases (such, for instance, as that of a clerk at an outlying tahsil station) the officer who passes the order of dismissal may not be able to make the enquiry himself, and the proceedings leading to dismissal would be conducted by the superior officer on the spot. The record of such charge, defence and decision would then furnish sufficient information for, and should be submitted to, the superior officer or the Government to whom the dismissed servant may prefer an appeal.

Certificates to dismissed subordinates.

82. An officer having incurred the grave displeasure of the Governor-General in Council for omitting to state all the grounds for dismissal in a certificate granted by him to a dismissed subordinate, attention is specially drawn to the responsibilities of all officers in this particular, and to the necessity of stating the whole of the facts in respect of character and conduct in all certificates which may be granted by them to their subordinates.

Reduction of Establishment.

83. In the case of reduction of any establishment no Government servant should be discharged until the reduction has been finally determined on and has been actually ordered by Government. The fact that prospective changes are under consideration and likely to be adopted which will involve a reduction of establishment should not be used to justify the removal of an officer from his appointment.

Remarks on Subordinates.

84. The communication to inferior officers of the remarks and correspondence of their superiors in authority and position is always a matter of discretion.

If distinct charges are made against officers, or special praise awarded to them, they will, as a matter of course, be furnished with the remarks of their superiors; but they have no right to demand a copy of every official report made concerning them.

When service and character books are maintained under the rules of the service, they should invariably be forwarded, together with memorials appealing against removal or dismissal.

Rules regulating the presentation of Appeals by non-gazetted Officers.

84A. Departmental punishments shall be held to include (i) dismissal, (ii) removal, (iii) suspension, (iv) degradation, (v) stoppage of promotion or of increment of pay, and (vi) fine.

2. Every officer, on whom any departmental punishment is inflicted, shall have the right of preferring one appeal, viz., to the authority immediately superior to the officer who passes the order of punishment.

3. No officer whose service is inferior shall have the right of preferring a second appeal in the case of any departmental punishment.

4. An officer whose service is superior shall have the right of preferring a second or further appeal (i) against an order of dismissal or removal, or (ii) against an order of suspension or degradation, or of stoppage of promotion or increment of pay, when the period in respect of which the order is passed exceeds six months.
Provided that an order passed on appeal by the Board of Revenue or the Head of a Department shall, in the case of an officer whose service is superior and who draws pay of less than Rs. 50 a month, be final.

5. No appeal as of right shall lie against an order declining to give an appointment on promotion to a particular individual, or affecting a transfer or an extension of service.

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Note—For definitions of "inferior" and "superior" service see Articles 385 and 897 of the Civil Service Regulations.

Civil Suits and prosecutions against Government Officers.

34 B. When a prosecution against an officer of Government is instituted by a public servant, the officer charged will be left to defend himself, but Government will defray his reasonable costs in the event of his being acquitted and it being shown that his conduct throughout had been free from all blame. If, though acquitted of the offence charged, his conduct should appear not to be free from blame, he will receive any such portion, if any, of the cost incurred by him as may seem fitting to the Government.

2. In the case of a civil suit or a criminal prosecution instituted by a private person against a public servant for acts done in the discharge of his public duty, the following course will be followed:

Under the provisions of Section 424 of the Code of Civil Procedure, no such civil suit can be instituted until the expiration of two months after delivery of the notice under that section. On receipt of such notice the public servant concerned will at once report to his superior officer all the circumstances necessary to the forming of an opinion on the case. The superior officer receiving such report will, without delay, after making any enquiry that may be necessary, report all the facts of the case, with his recommendation, for the orders of Government, through the usual official channel. Government will pass orders, after consulting the Legal Remembrancer, if necessary.

Section 197 of the Criminal Procedure Code lays down a special procedure in regard to criminal prosecutions against certain classes of officers. In those cases there would always be ample time to obtain the orders of Government as to undertaking the defence of the officers, and this should be done. In the case of criminal prosecutions against other classes of public servants, it may ordinarily be impossible to obtain the orders of Government before the commencement of the proceedings before the Court, and, when this is so, it must rest with the local officers to decide whether the defence should be undertaken by the Government or not. Whenever it is probable, however, that the orders of the Government can be obtained in time, a full report should be at once submitted through the usual official channel. If such orders are received before the commencement of the proceedings, they will be acted on; if not, the local officers should themselves decide upon the course to be taken.

3. Where no appearance is entered on behalf of Government and the suit is dismissed or the accused discharged or acquitted, the case will be dealt with as is provided under Rule 1, allowance being made for the expenses (if any) realizable under the order of Court.

4. It is to be distinctly understood that charges, the payment of which may be applied for under these rules, must be moderate, and that the Government does not bind itself to pay unnecessary expenses which the officer concerned may choose to incur. In petty cases an appearance in person will be often quite sufficient, and where this is so, the employment of a pleader is superfluous. In the same way requests for the payment of Counsel will be entertained only under very exceptional circumstances.

Departmental Examination.

Note.—For rules for the examination of Civil Officers in the Lower Provinces of Bengal in the Vocabularies and Rules regulating the Examination of Forest Officers in Bengal, see Appendix V, page 24, of Appendices to Forest Department Code.
(b) Oral Examinations.

85. The following are the rules sanctioned under Article 76 (iii) of the Forest Department Code for the grant of rewards to officers of rank of Extra Assistant Conservator and upwards, serving in the provinces under the Lieutenant-Governor of Bengal, for passing, with the permission of the Local Government previously obtained under Article 74 of the Code, examinations in optional languages, as defined in the last-named article.

1. For the purposes of these rules, optional languages include—

(a) The languages of frontier tribes, a list of which is given in the margin of paragraph below.

(b) Uriya.

2. The examination in languages of frontier tribes will be conducted in accordance with the rules for the encouragement of the study of frontier languages noted above. Subject to the limitations laid down a reward of Rs. 1,000 will be granted to any officer, to whom the present rules apply, who passes in any such language according to the rules prescribed.

3. The examination in Uriya will be conducted in accordance with the Rules for the Examination of Civil officers. Subject to the limitation laid down in those Rules the rewards specified below will be granted to any officer, to whom the present rules apply, who passes in that language according to the tests prescribed:

(i) Rupees 250 for passing by the Lower Standard of Departmental Examination.

(ii) Rupees 500 for passing by the Higher Standard of Departmental Examination, provided that if the prescribed reward of Rs. 250 has already been drawn by an officer under clause (i) of this rule, an additional sum of Rs. 250 only shall be payable when the Higher Standard is passed by the same officer.

Rules for the Encouragement of the Study of the Languages of Frontier Tribes.

The following are the rules sanctioned for granting rewards to Civil officers in Bengal for proficiency in the languages of frontier tribes.

A reward of Rs. 1,000 will be granted for passing the prescribed standard examination in any one language, in any of the groups of languages noted in the margin, provided that the language is spoken within the district where the officer is at the time employed, or by tribes conterminous to it with whom he has official relations. A second reward will in no case be given to an officer for proficiency in a second language of the same group. The grant of a reward is in every case subject to the condition that it will not be allowed to a native candidate for passing an examination in any language with which, from his birth or education, he is naturally familiar, or which is closely allied to his vernacular language.

The examination shall be conducted by a local committee to be specially appointed by Government on each occasion.

The tests which a candidate for the above reward must undergo are as follow:

(a) He must be able to converse freely with the people of the tribe in whose vernacular he may wish to qualify to understand and to make himself understood by them.

(b) He must write down in the English, or the Bengali, or Hindi character sentences spoken in the tribal language by one of the tribe, or a conversation held between two of them, and must explain it correctly in English.

(c) He must without assistance translate from English or his mother-tongue into the tribal language (writing it in either the English, or Bengali, or Hindi character) sentences not of a more difficult nature than those described in clause (b). The translation must be substantially correct and intelligible when read to a native in whose language it might be written.
UNIFORM RULES.

Rules for the Wearing of Uniform by Subordinate Forest Officers.

[Approved in Government Order No. 2915 For., dated 30th July 1896.]

86. All native subordinates, except those belonging to office establishments, shall wear the uniform of their rank when on duty.

2. The following is a description of the uniform to be worn by forest rangers, foresters, and forest guards:

(a) Forest Rangers.—Round black cap with silver braid with a raised worked crown of red silk thread and two small gold thread letters "F. D." underneath in a double wreath of leaves; tunic of strong khaki drill with silver thread round the collar and an Austrian knot of silver thread on each arm; trousers of same material as coat; belt of a "Sam Brown" pattern, with small silver plate and ornamental khukri.

(b) Foresters.—Cap of black cloth with white worsted thread with a raised worked crown of dark green silk thread and two small silver thread letters "F. D." underneath in a double wreath of leaves; tunic of strong khaki drill with white worsted thread round the collar; a white worsted Austrian knot on each cuff; trousers of same material as coat; waist-belt of brown leather with silver-plated clasps with the letter "F" in the middle, and a khukri.

N.B.—Deputy Rangers will wear this uniform but with letters "D.R." on clasp of belts.

(c) Forest Guards.—Pagri of green cloth with red edgings; tunic of khaki drill with green worsted thread round the collar, and a green worsted Austrian knot on each cuff; pajamas of khaki drill; waist-belt of brown leather with a khukri.

N.B.—In the case of Forest Guards employed in the Chota Nagpur Division, the bhutwa or hatchet, of a shape peculiar to the place, is substituted for a khukri.

(d) The probable cost of the uniform is given in the following statement:

<table>
<thead>
<tr>
<th>NAME OF ARTICLE</th>
<th>FOREST RANGER</th>
<th>FORESTER</th>
<th>FOREST GUARD</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Rs. A. P.</td>
<td>Rs. A. P.</td>
<td>Rs. A. P.</td>
<td></td>
</tr>
<tr>
<td>Black cap</td>
<td>10 0 0</td>
<td>2 0 0</td>
<td>...</td>
<td></td>
</tr>
<tr>
<td>Plated badge for black cap</td>
<td>1 4 0</td>
<td>1 4 0</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Tunic and trousers</td>
<td>10 0 0</td>
<td>4 8 0</td>
<td>5 8 0</td>
<td>...</td>
</tr>
<tr>
<td>Belt</td>
<td>6 8 0</td>
<td>1 6 0</td>
<td>1 0 0</td>
<td>...</td>
</tr>
<tr>
<td>Silvered plate</td>
<td>6 0 0</td>
<td>2 8 0</td>
<td>3 0 0</td>
<td>...</td>
</tr>
<tr>
<td>Pagri</td>
<td>7 0 0</td>
<td>3 0 0</td>
<td>0 0</td>
<td>...</td>
</tr>
<tr>
<td>Arms</td>
<td>8 8 0</td>
<td>3 0 0</td>
<td>5 0</td>
<td>...</td>
</tr>
<tr>
<td>Total</td>
<td>38 4 0</td>
<td>16 4 0</td>
<td>8 8 0</td>
<td></td>
</tr>
</tbody>
</table>

3. All the belts and arms will be charged to Government, and Government will also pay for the pagris of forest guards. These latter should last for two years.

4. Standard patterns will be issued to Divisional Forest Officers by the Conservator, and they will be held responsible that their subordinates are neatly and uniformly dressed.

5. A clothing account will be established for the supply of those articles of uniform the cost of which does not fall on Government. The amount required for the purchase of material will be advanced by Government. The cost of all clothing supplied to subordinates will be repaid within six months from the date of supply, and a rate of monthly deduction from their pay for this purchase will be fixed at the time the uniform is supplied. The repayments will commence from the month in which the clothing is supplied. The accounts will be kept by divisions concerned.

6. In the event of any subordinate quitting the service, his uniform and accoutrements will be retained by the department. The former will be disposed of by the department so as to prevent false personation, and the latter returned into the store for re-issue to future incumbents.
SECURITY DEPOSITS.

Rules for taking Security from Subordinate Forest Officers.


87. The following rules relating to the taking of security from officers of the Subordinate Forest Service, that is to say, Rangers, Foresters, Guards, and other subordinates, clerks and peons, are prescribed in supersession of previous orders on the subject. They apply to all officers, whether holding permanent or officiating appointments:

1. Every officer through whose hands public money passes is to furnish security. The scale at which security is to be taken from head clerks of Forest Divisions, Forest Rangers, and Foresters is given below:

- Head clerks of Forest Divisions, not less than Rs. 500 ordinarily, and Rs. 1,900 in special cases, with the approval of the Conservator.
- Forest Rangers, Rs. 1,000, and, when in charge of revenue stations, Rs. 2,000.
- Foresters, Rs. 500, and, when in charge of revenue stations, Rs. 1,000:

Provided that this rule does not apply to forest guards or office peons whose case is covered by the next following rule.

2. Forest guards and office peons must either furnish a cash security of Rs. 50 in a single payment, or by monthly deduction from pay of not less than one rupee, till the above amount has been completed, or they must give a security bond, executed by some person of known respectability and solvency, for their good conduct, in the following form:

"I know A B to be an honest man, and I agree to forfeit Rs. 50, if called upon to do so, should he be proved to have embezzled Government money up to that amount."

3. All officers who have to furnish security in excess of Rs. 500 shall give it in the form of Government promissory notes, or in cash. If it is given in cash, the sum will be invested in as many Government promissory notes as it will purchase, the balance, if any, being placed in the Savings Bank as a security deposit (Government Order No. 4061, dated 27th October 1896).

4. Officers who have to give security of Rs. 500 and under shall give it in the form of Post Office Savings Bank deposits.

5. If an officer is unable to furnish the full amount of security due from him in a single payment, he may, at the discretion of the Conservator, be permitted to pay it by monthly instalments of not less than one-fourth of his pay.

6. House property may in no case be accepted as security.

7. No officer appointed after the date of these rules to any post requiring security will be permitted to furnish it in the form of landed property.

8. Officers who already give security in landed property will be required to set apart 25 per cent. of their salaries in order to provide security in the form of promissory notes or Savings Bank deposits. The security given by them in landed property will remain in force until the requisite amount has been made up by deductions from their pay.

9. The form of security bond annexed to these rules is prescribed for treasurers. This form is also to be taken as a model in other cases in which security is required from officers having charge of public money. In such cases the nature of the office may be such as to call for modification in the working of the form, but it is important that there should be as little difference as possible in the nature of the obligation of the signatories to the bond, and the interest of Government must, in every instance, be fully secured.

10. Promissory notes and Savings Bank deposits lodged as security shall not be returned until after six months from the date of vacation of the office, but security bonds should be retained permanently, or until it is certain that there is necessity for keeping them longer.

11. Public securities lodged with Government officers as a guarantee for the due performance of official duties are to be endorsed over and remitted to the Comptroller-General as laid down in the Resolution of the Government of India, Department of Finance and Commerce, No. 276, dated 30th April 1889.

12. Security bonds given on plain paper by ministerial officers are exempted from payment of registration fees.
13. The security bonds of all officers are to be sent for safe custody to the Inspector-General of Registration. They should be sent in registered covers, and copies on plain paper should be retained in the Forest Office for reference, when ever necessary.

14. A register of securities is to be kept in the following form in every Forest Office:

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of Officer</th>
<th>Designation</th>
<th>Amount of security furnished</th>
<th>Nature of security payable</th>
<th>Value of security furnished</th>
<th>Date of bond</th>
<th>Date of despatch to Inspector-General of Registration</th>
</tr>
</thead>
</table>

**Security Bond.**

Know all men by these presents that (1)

of

and (2)

and (3)

are

rupees

held and firmly bound unto the Secretary of State for India in Council in the sum of Rs. to be paid to the said Secretary of State in Council his successors or assigns or his or their certain Attorney or Attorneys for which payment well and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us binds himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals on the dates against our signatures below and each of us the said (1)

(2)

and (3)

doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at Fort William other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden (1) was on the day of appointed to the Forest Department and now holds and exercises the office of the said (1) has amongst other duties the care charge oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money goods stores and effects timber fuel and other forest produce in the forest under his charge and the safe and proper keeping of the said forest and the disposal of certain produce therefrom and whereas the said (1) is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times in good and proper order in the places aforesaid and whereas the said (1) is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do and whereas the bulk of the said property remains as well in the care charge and custody of the

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(1) indicates the Principal.

(2) " the 1st Surety.

(3) " the 2nd Surety.
Divisional Forest Officer under whose orders he is serving for the time being as of himself but as between himself and the said Secretary of State for India in Council he said (1) is alone responsible and answerable therefor and for every part thereof and whereas the responsibility of the said (1) for the said property and every part thereof does not cease until the same has been duly used or otherwise disposed of under the written orders aforesaid and accounted for and whereas the said (1) in consideration of his said appointment has deposited Rs. rupees and will deposit a further sum of Rs. rupees making up the total sum of Rs. rupees in the Post Office Savings Bank or such other Post Office Savings Bank as may be ordered by monthly instalments of one-fourth of his pay for the purpose of in part securing and indemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embossed stolen misapplied or otherwise dishonestly neglected or by or through oversight or violence made away or parted with by himself the said (1) or any servants peons or coolies serving under him or by any other person or persons whomsoever whether in the service of Government or otherwise and whereas the said (1) and the said (2) and (3) as his the said (1) behalf have entered into the above bond in the penal sum of conditioned for the due performance of by him the said (1) of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reasons of the acts or defaults of the said (1) and of all and every the person and persons aforesaid. Now the condition of the above written bond is such that if the said (1) has while he has held the said office of as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said (1) shall whilst he shall hold the said office always duly perform and fulfill all and every the duties thereof aforesaid and further if the said (2) and (3) do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of Bengal and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of Divisional Forest Officer while the said (1) has held or shall hold and enjoy the said office of as aforesaid and from all and every loss and damage which during the time the said (1) had held executed and enjoyed the said office has happened or been sustained or shall or may at any time or time hereafter during the time that he the said (1) shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of Bengal or the said Divisional Forest Officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said (1) or any servants peons or coolies serving under him or by from or through the consuming wasting embossing stealing misapplied losing misapplying or otherwise dishonestly neglectingly or through oversight or violence making away or parted with the said property or any part or parts thereof by any person or persons whomsoever whilst he the said (1) has acted or shall continue to act in the said office of as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said (2) shall be at liberty to terminate his suretyship so long as he holds the appointment aforesaid in the Forest Department: Provided always and

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it is hereby declared and agreed by the said (3) and (3) with the said Secretary of State in Council that the sum of Rs. rupees so deposited and such further sums as will be deposited as aforesaid respectively or such other Government security or securities to the same amount as the Divisional Forest Officer for the time being of the Government of Bengal may consent from time to time to accept and receive and shall accordingly receive in lieu of and in exchange for the same and the interest thereof respectively shall be and remain with the said Divisional Forest Officer for the time being or the Government of Bengal as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full powers to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorized in that behalf from time to time as occasion shall require to convert to his own use the said sums or a sufficient portion thereof with the interest thereon and to apply the proceeds thereof in and towards the indemnity as aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said sum deposited may in the meantime be paid over as the same shall be realized by the said Divisional Forest Officer for the time being or the Government of Bengal if they shall think fit to the said (1) Provided further and it is hereby expressly agreed and declared between and by the said (2) and (3) and the Secretary of State in Council that it shall be lawful for the said (1) with the consent of the said Divisional Forest Officer or of other the person exercising his functions for the time being under the sanction of the Government of Bengal to change and substitute for the said deposit of Rs. rupees and future deposits or any part thereof or any substituted securities from time to time other securities of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said (2) and (3) as such securities as aforesaid and it is hereby lastly agreed and declared by and between the said (1) and the said (2) and (3) as his the said (1) 's sureties and the said Secretary of State that on the vacation by the said (1) of his the said office of the abovementioned deposit of Rs. rupees and future sums similarly deposited or any securities that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said Divisional Forest Officer for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said (1) or any other person or persons as aforesaid and which may not have been discovered until after the vacation of his appointment by the said (1) Provided always that the return at any time of the said deposits or other securities shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said (1) and (2) and (3) in case any breach of the conditions of the said bond shall be discovered after the return of the said Government securities.

In witness whereof the said parties to these presents do hereunto set their respective hands on the respective dates of their several signatures.

**Witnesses**

**Witnesses**

**Witnesses**

**Date**

**Date**

**Date**

**Principal.**

**1st Surety.**

**2nd Surety.**

**FOOT-NOTE.—In filling in—**

(1) indicates the Principal.

(2) " the 1st Surety.

(3) " the 2nd Surety.
On the completion of the full deposit required under the rules, a fresh bond should be executed by the principal, but the original bond should not be cancelled, the sureties remaining responsible as long as the officer holds his appointment in this Department.

Rules for the grant of Stipends to Students of the Imperial Forest School,

Dehra Dun.

88. There will be one stipend granted annually.
2. The stipend will not be less than Rs. 35 and not more than Rs. 60 per mensem. The amount granted will depend on the position the candidate holds on passing the Forest School Entrance Examination and the practical training.
3. A selection will be made by the Conservator of Forests from the passed candidates and the stipend given to the candidate who obtained the highest number of marks in the Entrance Examination and who, at the same time, gave the greatest satisfaction during the three and-a-half months of practical work. Stress will be laid on the physical fitness of the candidate for a Forester’s life.
4. Such selected student must, before joining the School, execute the agreement referred to in Rule 12 (ix) of the School Rules, binding himself to serve the Local Government (in the event of his obtaining the Ranger’s certificate) for a period of not less than five years, if so required.
5. The stipend may, in case of misconduct or unsatisfactory progress at the School, be reduced or altogether withdrawn at the discretion of the Director of the School.
6. The grant of a stipend will give no claim to an appointment to the service of Government on passing out of the School; such appointment will depend on the existence of a vacancy.

Travelling allowance.

89. Whenever daily allowance for more than ten days of a halt at one place is drawn by any officer, a certificate should be given on the travelling allowance bill to the effect that camp equipage was maintained during the whole period of the halt.

90. When daily allowance is claimed for two days for an absence from head-quarters of not more than two consecutive days, the hours of departure from and return to head-quarters should invariably be noted on the bill.

Recess.

91. Gazetted Officers in charge of the Buxa and Jalpaiguri Forest Divisions are permitted to spend up to two months, between the 15th June and 15th October, in Darjeeling or Kurseong on the following conditions:

(i) That work in these Divisions does not suffer in consequence of the absence of these officers.
(ii) That no travelling allowance is drawn by these officers for journeys to and from the hill stations named.
(iii) That no travelling allowance is drawn by them for the period of their stay in these hill stations.
(iv) That any expenditure on account of travelling allowance or hill allowance for any clerks, who may be brought up, should be defrayed by the officer themselves.

Gazetted Forest Officers solely employed on the preparation of a Working Plan for a district or locality, where outdoor work is impracticable during the whole or part of the rainy season, are allowed to spend up to two-and-a-half months between the 15th June and 15th October in Darjeeling, provided that—

(i) No travelling allowance is drawn by these officers for their journeys to and from Darjeeling.
(ii) No travelling allowance is drawn by them for the period of their stay in Darjeeling.

(iii) Any clerical help which may be required by them shall be furnished by the office of the Conservator of Forests, Bengal, without any extra cost to Government.

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**Leave.**

92. The steamer and boat establishments in the Sundarbans Division are purely temporary establishments, and it is not likely that the members thereof will be brought on to the permanent staff. Government does not, therefore, consider it necessary that formal leave should be granted to them under article 372 (2) of the Civil Service Regulations. Leave may be granted to them by the Conservator of Forests, and he may take them back if they rejoin within any period fixed by him, but such absence is not to be considered as formal leave.

93. Divisional Officers have power to grant sick leave not exceeding three months to all non-gazetted officers serving under them, provided that the grant of such leave shall not involve the transfer of subordinate officers from other Divisions to act for the absentees.

94. Applications for furlough should ordinarily be made at least three months before the date from which an officer wishes his furlough to commence; in every case in which this course is not followed, an explanation of the circumstances under which the application was delayed should accompany the application.

95. When officers on leave wish to extend their leave, they should apply for it in ample time to permit of sanction being accorded thereto before the expiry of the original leave granted. Should they fail to do this and not return on the expiry of the leave originally granted, they will be considered as absent without leave and be liable to have their services dispensed with.

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**Rules regarding the grant of Casual Leave to Forest Officials in Bengal.**

96. Casual leave is not recognised by the Civil Service Regulations; and an officer absent on casual leave is not treated as absent from duty. Government will make no arrangements to supply the place of officers absent on such leave, and will accept no responsibility for any inconvenience which may occur owing to such absence. The officer granting the leave, and the officer taking it, will be held responsible if the public service suffers in any way from the absence of an officer on casual leave.

(1) Casual leave for not more than ten days may be given by the—

- Heads of Departments to Any officer in the Department.
- Heads of offices to Non-gazetted and ministerial officers serving in the office.

Every officer who grants casual leave shall cause a register of such leave to be maintained in the following form:

- Column 1.-Name and rank of officer to whom casual leave has been granted.
- Column 2.-Date on which leave begins and ends.
- Column 3.-Remarks.

Casual leave cannot be claimed of right; and casual leave in excess of ten days cannot be given.

(2) Absence during gazetted holidays may be sanctioned by the same authorities. Gazetted holidays cannot be used to extend the period of casual leave beyond ten days in all at one time.

(3) Not more than ten days' casual leave can be given in any one calendar year; but for the purposes of counting the ten days under this rule, gazetted holidays need not be included.
Confidential reports.

97. Confidential reports on officers transferred to Bengal from other Provinces prior to their transfer should always be obtained.

Bengal Government letter No. S:5F., dated 3rd October 1890.

98. Reports on the qualifications of Deputy Conservators of the first three grades should be included in the reports of officers included in the Annual General Administration reports submitted by Commissioners of Divisions.

Commissioners of Divisions are required to make themselves acquainted with the work of Forest Officers serving in their Division and the estimation in which these offices are held by Europeans and Natives in respect of the performance of their official duties, so that, when called upon, they may be in a position to favour Government with such views as they may have been able to form. Forest Officers should be included in the list appended to the Annual General Administration Report, in which a report as to the character of officers submitted to Commissioners is given.

Supersession of Clerks and Subordinate Officers.

98. When any clerk or officer of the Subordinate Forest Service ordinarily promoted by the Conservator of Forests is permanently superseded by any other officer he will be duly informed of the supersession. Any appeal which he may wish to make on account of such supersession must be made within three months of his receiving this information. If an appeal is made after this period has elapsed, it will not be considered.

Applications for promotion.

99. No applications for promotion submitted by subordinates may be forwarded by Divisional Officers to Conservator. Any recommendations Divisional Officers may have to make as regards promotion should be made when submitting the prescribed reports on the character and qualifications of the officials concerned.

100. In referring to an officer mentioned in communications to Government he should be referred to by name as well as by his official designation.

Limit of appointment.

101. No ministerial officer holding a responsible position and dealing with accounts and money is to be allowed to hold his appointment uninterruptedly for an indefinite time. After holding it for seven years, he must either be transferred to another appointment, either in the same or another office or department, or be required to go on leave for a period of at least three months.