

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1908.

Enclosures

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Order
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G.O., No. 111, 12th February 1908.

N. P.

Public Service and Special Tests Notifications.

Directing the publication in the *Fort St. George Gazette* of certain alterations in the -- in regard to the tests prescribed for appointments in the Forest Department.

Educational (1908) Department.

ORDINARY PRINTED.

G.O., No. III

DATED 12th Feb 1908

N. P.

[Despatch Abstract.]

Public Service and Special Tests notifications
Directing the publication in the Fort St
George Gazette of certain alterations made
in the — in regard to the tests
prescribed for certain appointments in the
Forest Dept.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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Government of Madras.

EDUCATIONAL DEPARTMENT.

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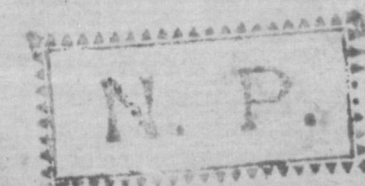
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G.O., No. 111, 12th February 1908.



Public Service and Special Tests Notifications.

Directing the publication in the *Fort St. George Gazette* of certain alterations in the — in regard to the tests prescribed for appointments in the Forest Department.

GOVERNMENT OF MADRAS.

EDUCATIONAL DEPARTMENT.

Read—the following papers :—

I

G.O., No. 2788, Revenue, dated 14th November 1907.

ABSTRACT.—Approving the revised Forest Department Code, Madras.

II

Endorsement No. 2922-1, Educational, dated 12th December 1907.

Communicated to the Commissioner for Government Examinations, who is requested to submit, at an early date, a draft of the necessary additions to the Public Service and Special Test Notifications with reference to paragraph 15 of G.O., No. 2788, Revenue, dated 14th November 1907.

(By Order.)

C. A. SOUTER,
Asst. Secretary to Government.

To the Commissioner for Government Examinations.

III

Letter—from the Hon'ble Mr. A. G. BOURNE, D.Sc., F.R.S., Commissioner for Government Examinations, Madras.

To—the Secretary to Government, Educational Department.

Dated—the 10th January 1908.

No.—6/1-D.

In obedience to the order contained in Endorsement No. 2922-1, Educational, dated 12th December 1907, I have the honour to submit, for approval, a draft of the necessary additions to the Public Service and Special Test Notifications with reference to paragraph 15 of G.O., No. 2788, Revenue, dated the 14th November 1907.

Order—No. 111, Educational, dated 12th February 1908.

The following notification will be published in the *Fort St. George Gazette* :—

NOTIFICATION.

PUBLIC SERVICE NOTIFICATION.

In the table showing the various offices in "Superior service, etc.," given under article 3 of the revised Public Service Notification, published in the *Fort St. George Gazette*, dated 3rd September 1907, insert the following :—

"Under E. Forest Department."

Against (2) in column 1, omit the words "The Managers and", add in continuation "Head clerks in District Forest offices", and add in column 2 "Account test, Lower grade".

Against (3) in column 1, omit the words "Head clerks in the offices of District Forest officers" and insert instead "Managers of Conservators' offices", and in column 2 omit the words "do. do." and insert instead "Translation test, Lower grade" and "Account test, Higher grade".

Add the following under E. Forest Department :—

"(4) All clerks on Rs. 50 and upwards | Account test, Lower grade | ..."
in Forest offices.

SPECIAL TEST NOTIFICATION.

In column 2 of the schedule showing the offices or appointments for which the Special tests are severally prescribed, insert the following :—

Against Account test, Higher grade—" (18) Managers of Conservators' offices", and

Against Account test, Lower grade—" (7) Head clerks in District Forest offices, and all clerks on Rs. 50 and upwards in Forest offices."

(True Extract.)

H. D. TAYLOR,
Ag. Secretary to Government.

To the Commissioner for Government Examinations.
" Financial Department.
Gazette.

EDUCATIONAL DEPARTMENT.

NOTES CONNECTED WITH G.O., No. 111, EDUCATIONAL,
DATED 12TH FEBRUARY 1908.

[SUBJECT.—*Special tests for clerks on Rs. 50 and upwards in the Forest Department.*]

From the Revenue Department No. 2788, dated 14th November 1907.

It is submitted that the Commissioner for Government Examinations may be requested to submit a draft of the necessary additions to the Public Service and Special Test notifications with reference to paragraph 14 of G.O., No. 2788, Revenue, dated 14th November 1907.

2. The draft placed below is submitted for approval.

P.R.—10-12-07.

K. RANGASWAMI AIYANGAR—10-12-07.

Issue.

C. A. SOUTER—11-12-07.

[Memorandum No. 2922-1, Educational, dated 12th December 1907.]

From the Commissioner for Government Examinations, No. 6/1 D., dated 10th January 1908.

The draft notifications submitted by the Commissioner for Government Examinations have been checked and are in accordance with paragraph 15 of G.O., No. 2788, Revenue, dated 14th November 1907.

2. The entry against "3. Head Clerks in the offices of District Forest-officers" in column 2 of the table on page 4 of the Public Service Notification is "Do. Do.", i.e., Translation Test, Lower Grade. As this item 3 is changed into 4 and a fresh entry is made as item 3, it would perhaps be better to omit the words "Do. Do." occurring against it and insert "Translation Test, Lower Grade", in their place. This alteration does not, however, necessitate any corresponding alteration in the Special Test Notification—*vide* item 15 in column 2 on page 7 of the Special Test Notification against "Translation Test, Lower Grade". The alterations suggested are noted in pencil in the draft notification.

3. A draft order is submitted which may, if approved, be sent to the Revenue Department for acceptance.

P.R.—20-1-08.

K. RANGASWAMI AIYANGAR—21-1-08.

C. A. SOUTER—23-1-08.

To the Revenue Department.

REVENUE DEPARTMENT.

The Educational Department draft order may, if submitted, be accepted in this Department with the remark that the words "in the offices of the Conservators of Forests" may be omitted from item 2 as altered. The intention of paragraph 15 of G.O., No. 2788, dated 14th November 1907, appears to be to impose the Account Test, Lower Grade, as a qualification for *all* clerks on Rs. 50 and upwards, whether in the Conservators' offices or in the District Forest offices.

V.N.—29-1-08.

Please see page 17 of G.O., No. 2788, dated 14th November 1907, where the proposals are more fully explained. The Accounts Test, Lower Grade, is to be a special test for clerks on Rs. 50 and upwards. It further explains that by second clerks — the clerks shown in the Revenue establishment list as "tour" clerks are meant. All these already get over Rs. 50 and so are included in the first-class.

The amended form may be on the following lines:—

(2) Clerks on Rs. 50 and upwards in the offices of Conservators of Forests, Head clerks in District Forest-offices—

Translation, Lower,
Accountant Test, Lower.

(3) Managers of Conservators' offices—

Translation, Lower,
Accountant Test, Higher.

(4) Clerks on Rs. 50 and upwards—

Translation, Lower.

And the other schedule to correspond. Educational for consideration.

D. T. CHADWICK—30-1-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Will the Commissioner for Government Examinations please revise the draft notifications in the light of the above remarks?

P.R.—3-2-08.

K. RANGASWAMI AYYANGAR—3-2-08.

C. A. SOUTER—3-2-08.

To the Commissioner for Government Examinations.

OFFICE OF THE COMR. FOR GOVT. EXAMINATIONS.

Under Secretary, Revenue Department, probably means "Account" instead of "Translation" in (4).

This has been assumed in the revised notification.

A. G. BOURNE—6-2-08.

EDUCATIONAL DEPARTMENT.

Revenue u.o. for remarks on the Commissioner for Government Examination's note.

C. A. SOUTER—7-2-08.

REVENUE DEPARTMENT.

Yes. Sorry for mistake.

Draft accepted.

D. T. CHADWICK—8-2-08.

To the Educational Department.

EDUCATIONAL DEPARTMENT.

Issue.

H. D. TAYLOR—12-2-08.

[G.O., No. 111, Educational, dated 12th February 1908.]

CURRENT FILE.

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Papers of the department to which the current belongs.

Number.	Date.	Original (=O.) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed —for copying, printing, etc., should be marked with a cross.)	Initials of Referencer with date in token of return to Reference department.

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.).	Despatcher to note the return of the papers to the departments concerned.

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Government of Madras.

REVENUE DEPARTMENT.



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G.O., No. 2788, 14th November 1907.

Forest Department Code

Approving the revised —, Madras.

PR

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following papers:—

I

G.O., No. 386, Revenue, dated 27th April 1906.

ABSTRACT.—Appointing a Committee to consider and report upon the revised draft of the Madras Forest Code prepared by the Hon'ble Mr. H. A. Sim, C.I.E.

II

Letter—from the Hon'ble Mr. C. J. WEIR, I.C.S., President, Committee for Revision of the Forest Code.

To—the Secretary to Government, Revenue Department.

Dated—Madras, the 8th April 1907.

I have the honour to forward herewith six printed copies of the report of the Committee, appointed in G.O., No. 386, Revenue, dated 27th April 1906, to report upon the revised draft of the Madras Forest Code prepared by the Hon'ble Mr. H. A. Sim, and six proof copies of the Code, the forms and the appendices as revised by the Committee.

2. The following records received from Government are returned:—

(1) Mr. Sim's Draft Code.

(2) The Board's office-notes, containing also Mr. Sim's notes, on the suggestions of various officers about the revision of the Code.

3. The list of registers and returns to be maintained in Forest offices as also the index to the Code are under preparation and will be forwarded as soon as they are ready.

4. At the suggestion of Mr. Lodge, the Board is drawing up, in consultation with the Conservators and the Government Solicitor, a form of lease for temporary cultivation inside reserved forests. After approval of the form, it will be forwarded to Government for incorporation in the Code as Appendix XXVIII, which is now left blank.

ENCLOSURE.

REPORT OF THE COMMITTEE ON THE REVISION OF THE FOREST DEPARTMENT CODE, MADRAS.

I.—INTRODUCTORY.

The Committee consisting of—

- (1) The Hon'ble Mr. C. J. Weir, I.C.S., Commissioner of Land Revenue,
 - (2) Mr. L. E. Buckley, I.C.S., Collector of the Nilgiris,
 - (3) „ C. E. Brasier, Conservator of Forests, Central Circle,
 - (4) „ F. A. Lodge, Conservator of Forests, Southern Circle,
- was appointed in Government Order, No. 386, Revenue, dated 27th April 1906.

1. *Meetings of Committee.*—The full Committee met at Ootacamund on the 14th May 1906 and sat on 30 days between that date and 2nd July; it was impossible to hold a larger number of meetings as all the members of the Committee had their regular official work to attend to in addition to the revision of the Code. During these meetings the whole of the body of the Code containing 273 sections was carefully considered and revised, the proposals made by various Collectors and Forest officers were dealt with in great detail, and a few points were reserved for disposal after an interview with the Accountant-General.

The Committee (with the exception of Mr. Buckley) met again in Madras on the 23rd July and between then and the 7th August held twelve meetings during which the forms and appendices to the Code were revised, and the proposed additional forms discussed; at two meetings the Accountant-General was present and several important account matters were disposed of.

The Committee met again at Ootacamund on the 1st October and sat daily till the 5th, discussing the draft report to Government and some further alterations required in the Code.

Messrs. Buckley and Lodge met again at Ootacamund on the 18th, 19th and 20th October to recast certain portions of the Code and the report in accordance with the recommendations of the full Committee.

The full Committee sat again in Madras on the 16th and 17th January 1907 to finally approve of the draft report and a few important amendments to the Code, which had been the subject of correspondence between the members subsequent to the previous meeting.

Mr. Lodge undertook the duties of Secretary to the Committee and the task of seeing the proofs of the Revised Code and the Report through the Press. The other members of the Committee desire to acknowledge their obligations to Mr. Lodge and their appreciation of the way in which he discharged these somewhat irksome duties.

2. The main question which has been referred for the consideration of the Committee under G.O., No. 564, Revenue (For. 106), dated 16th June 1905, is how to give the Collector the necessary control over the forests and at the same time allow Forest officers greater latitude in dealing with technical questions. To this was added, in G.O., No. 915, dated 21st September 1905, the question of delegating higher powers to Senior Deputy Conservators; other subjects not involving questions of principle were referred in various other orders which will be dealt with in their proper place.

3. The first of the above questions is dealt with in paragraphs 5 to 11 of Mr. Sim's report. We fully agree with Mr. Sim as to the necessity for maintaining the position of the Collector as head of the Forest Department in his district, but are of opinion that this can be better attained by other means than those suggested by Mr. Sim. We consider it possible to definitely add to the powers of the Conservator without impairing the Collector's power of general control and, while relieving the Collector of

much nominal responsibility, to leave him with a very real authority in all matters in which it is desirable that he should have control, and we believe that it is possible to do this with sufficient definiteness to preclude friction and dispute. We see no reason to fear that any Collector will grudge being relieved of responsibility for technical details so long as he can retain control of the general administration, and in this connection we invite attention to the opinions of Collectors on Mr. R. H. Campbell's proposals.

4. Mr. Sim proposed to leave all powers with the Collector, allowing him to delegate certain powers to the District Forest Officer, but we observe that, in so far as the exercise of the powers so delegated is concerned, this would place the District Forest Officer in the position of a Collector over whom the Conservator has no powers of control, and the latter might be placed in the undignified position of seeing his advice ignored by an officer departmentally subordinate to him. At present the Collector has absolute power except as regards finance and certain appointments, the Conservator being merely an advising officer; if the Collector delegates his powers on technical matters to the District Forest Officer, correspondence on such matters would pass direct between the Conservator and the District Forest Officer, and as the latter officer would write and act "for Collector" the position of the Conservator might be one of difficulty.

5. Another drawback to Mr. Sim's proposals is that different Collectors would delegate different powers to their District Forest Officers; every change of Collectors might be followed by an alteration in the list of powers delegated to the District Forest Officers and on a change of District Forest Officers, Collectors might refuse to delegate any powers until they knew enough of the officers to enable them to determine to what extent powers might safely be delegated to them. Such constant changes would entail much confusion both in the Conservator's and in District Forest offices; in the former, letters on a certain subject might have to be addressed to the Collector during one week and to the District Forest Officer during the following week; and in the latter, frequent alterations in the lists of subjects on which correspondence should pass (a) direct to the Conservator, (b) through the Collector, would delay disposal of business and tend to create disorder in the office records.

On the other hand, a Collector taking no great interest in forest matters might not consider the different administrative qualifications of different District Forest Officers, and having once delegated certain powers, might allow the delegation to continue on a change of District Forest Officers, although the change might be from a senior and experienced officer to a junior, inexperienced and possibly indiscreet officer.

6. We do not consider it desirable that the Collector should be able to divest himself wholly of his authority and responsibility and by investing a subordinate officer with his powers place him virtually on an equality with his departmental superior officer. The Collector must remain personally responsible for the general forest administration of his district, the details of working being left to the special officers appointed for that purpose; so long as the responsibility for the details of working rests with the Collector, the position of the Conservator is mainly that of an advising officer, but when the system is changed and the responsibility is transferred to the District Forest Officer it is advisable at the same time to give the Conservator more power of control; but Mr. Sim's scheme included no proposals in this direction and it would be difficult to arrange for it so long as the Conservator occupied the position assigned to him by Mr. Sim.

7. The absolute subordination of the District Forest Officer to the Collector alone was necessary so long as the preliminary work of selecting areas for reservation was in progress, as the Collector had to safeguard the interests of the agricultural population. That phase of development is now past, a forest estate has been formed in every district and the chief work of the Forest Department is the technical management of the forest estate, a work which the Collector has neither the time nor the knowledge to supervise in detail. Under these altered circumstances, the Conservator as the chief technical officer should no longer be left in the position of merely an advising officer to the Collector, but should be given greater control over the Executive officers in direct charge of the forest estate.

8. On examining the list of powers which Mr. Sim proposed to permit the Collector to delegate, it appears that the majority of them are, or under existing circumstances should be, vested in the Conservator.

The first item is—

"Appeals from subordinates, which lie to the Conservator"

Under section 51 appeals lie to the Conservator when the appellant's appointment rests with the Conservator; as such appeals must be appeals from orders of the District Forest Officer, that officer cannot deal with them, and the proposed delegation appears to infringe on the Conservator's power in such matters.

Item 2 is—

"Matters of account, questions of allowances and other matters under the financial codes", but under sections 211 and 216 these are matters in which the Conservator and the Accountant-General exercise control.

Item 3 refers to "purely technical and scientific questions" which are essentially matters in which the District Forest Officer should be under the authority of and not on an equality with the Conservator.

The same remarks apply to item 4 which deals with "questions connected with the commercial exploitation of the forests."

9. In addition to the powers of delegation Mr. Sim's proposals provided for the Collector giving the District Forest Officer permission to "correspond and deal direct with the Conservator on all subjects of a purely departmental or professional nature" all of which may be included in one or other of the four items referred to in the preceding paragraph. It follows that the correspondence would be as between Collector and Conservator, not District Forest Officer and Conservator, and the latter officer would not be in a position to issue orders to his departmental subordinate on the very subjects concerning which he should be actually responsible while the District Forest Officer, acting with powers delegated by the Collector and corresponding direct with the Conservator, would receive orders from neither officer.

10. For the reasons given above we consider that Mr. Sim's proposal to permit the Collector to delegate certain of his powers to the District Forest Officer is not the best solution of the question and we are of opinion that it is in the best interests of forest administration that the Conservator should now be invested with powers of direct control over the District Forest Officer in certain strictly defined subjects which we have enumerated in section 228, subjects which will not interfere with the Collector's general control of the forests.

A necessary corollary of direct control is direct correspondence between the Conservator and the District Forest Officer; we propose that in accordance with the suggestion made by the Government of India the Conservator should be permitted to delegate to Deputy Conservators some of his powers in certain matters regarding which he will have direct control. This delegation of powers by the Conservator will be free from many of the objections urged against the delegation of powers by the Collector, for the Conservator may be expected to have a greater knowledge of his District Forest Officers' characters and capabilities than Collectors can have, and the powers delegated to each officer are more likely to move with him from district to district and not be liable to modifications on every transfer of either District Forest Officer or Collector. As an officer's experience and length of service increase, the Conservator will be able to increase his powers according to his merits. The arrangement we propose is not likely to give rise to the confusion in office business referred to in paragraph 5 and will expedite the disposal of business, time being an important factor in a quasi-commercial department.

11. We have provided for the Collector's responsibility in general management in section 84, so far as the provisions of working plans are concerned, and in section 82, which deals with the general scheme of work for each year, and have transferred to the Conservator the responsibility for controlling the execution of the details of the approved scheme; similarly under section 120 the Collector approves of the budget, and under Chapter V the Conservator controls the execution of works budgeted for. We are of opinion that most, if not all, Collectors will welcome the change which will at the same time satisfy the reasonable demands of District Forest Officers to be allowed to express their opinions on technical details in their own name.

The effect of our proposals can best be measured by a perusal of sections 4, 228 and 229 of the draft revised Code which run as follows:—

Section 4.—The Collector as the head of the Forest Department in his own district has the control and is responsible for the general management of the forests situated therein, the District Forest Officer being the Collector's Assistant in forest matters.

Position of the Collector.
The Conservator is the Chief Forest-officer in the Circle under his charge, and, though mainly an inspecting and advising officer, he has powers of direct control over the District Forest-officer in certain departmental and technical matters as provided for in section 228. In matters of finance, the Conservator exercises a general control over the revenue and expenditure of his Circle. He is responsible for the audit and control of accounts as provided for in Chapter IV, and he is also vested with independent authority in the matter of the appointment, transfer and punishment of Forest subordinates of certain classes and with special functions connected with the preparation and control of working-plans (sections 83 to 88). The Collector is in no way under the orders of the Conservator but on all important questions the Conservator should be consulted before definite action is taken.

Section 228.—I. The District Forest-officer may correspond direct with the Conservator and the Conservator may issue orders to him upon the following subjects:—

Subjects on which the District Forest-officer may correspond direct with the Conservator.
(i) Contracts, district accounts and questions relating to the details of revenue and expenditure in accordance with the sanctioned budget.

(ii) Subordinate Forest establishments, their touring and transfers and questions relating to their leave, pay, pensions and allowances under the Financial Codes (subject as regards transfers to the proviso of section 7).

(iii) Sowing and planting, felling, extraction, conveyance, custody and deposit of forest produce in accordance with the sanctioned plan of operations, valuation surveys and silvicultural operations of all kinds.

(iv) Departmental live stock, stores, tools and plant, books and maps, stationery, printing, exhibitions and specimens, statistics of all sorts, furniture of inspection bungalows and Range officers, uniforms and accoutrements, tents and camp equipment.

Provided that when such correspondence or orders include matters affecting the privileges of the ryots or the convenience of the public, such as questions of extracting fodder and minor produce, free grants, grazing, etc., it shall pass through the Collector, and the Conservator shall not pass any orders on such matters at variance with any opinion recorded by the Collector save after reference to the Board of Revenue.

II. A list of all orders passed by the Conservator and received in the District Forest-office up to the 15th shall be submitted to the Collector by the 20th of each month.

III. The Conservator's orders shall be promptly carried out by the District Forest-officer, unless the Collector disagrees, when he must immediately report the matter to the Board of Revenue through the Conservator for orders.

Section 229.—The Conservator may, with the previous consent of the Collector, delegate to any Deputy Conservator any of his powers to pass orders on any of the subjects mentioned in the previous section, except transfers of subordinates to and from the district, provided that no orders shall be passed by a Deputy Conservator on matters affecting the privileges of the ryots or the convenience of the public such as questions of extracting fodder and minor produce, free grants, grazing, etc., without the previous approval of the Collector.

12. The power of delegation mentioned above will cover, so far as the different circumstances of the Presidency admit, the following items in the list contained in Government of India Circular 18-230-9, F., dated 16th July 1906:—

Items 1, 3 and 4. (consequential upon 1), 5, 8, 10, 12, 13, 14, 15.

Item 2.—These powers cannot be delegated as the District Forest-officers have already full powers as regards Forest Guards, and, Foresters being on a general list for the circle, promotion by District Forest-officers cannot be allowed.

Item 6.—Under section 60 even greater powers are already in the hands of the District Forest-officers.

Item 7.—The Conservator has no such powers, and we propose (in section 103) to allow the District Forest-officer a limited power in this respect.

Item 9.—We consider that the delegation of this power is not advisable, as the exercise of it by the District Forest-officer as well as by the Conservator would result in confusion.

Item 11.—The power rests with the Collector (section 234) and it is neither necessary nor advisable to delegate it.

Item 16.—This power rests with the Collector with whom it should remain *vide* report on section 245.

Items 17 and 18.—This question has been fully discussed under section 155.

13. In the following pages we give *seriatim* notes on the alterations proposed in each section of the Code, the forms and appendices.

II.—REPORT ON THE CODE SECTIONS.

The title of the Code is altered from "The Madras Forest Department Code", to "The Forest Department Code, Madras." In section 19, the Provincial Forest Service is defined as the Madras Forest Service, and as the Code applies equally to the Imperial Forest Service the new title is more correct; it also follows the wording of the Government of India Code.

Section 1—remains unchanged.

Section 2—contained a list of the *Revenue* districts belonging to each circle; the Committee considers that *Forest* districts should be shown and has modified the section accordingly embodying the new districts of North, South and West Cuddapah (sanctioned in Government Order No. 49, Revenue, dated 15th January 1906), East and West Kurnool (Government Order No. 528, Revenue, dated 24th May 1904), North and South Salem (Government Order, No. 248, Revenue, dated 11th March 1902), Kistna and Guntur (Government Order No. 560, Public, dated 29th June 1904) and Upper and Lower Gódvári (Government Order, No. 521, Revenue, dated 11th June 1906).

Sections 3 and 4—have been transposed, their new position being more appropriate; in the new section 3 the position of Collectors and Conservators with regard to the Board has been better defined by the addition of the words "are subordinate to and".

Section 4 (old section 3)—has been considerably modified; as it stood, the Collector was responsible for the executive management of the forests in his district, and the District Forest-officer had no responsibility according to the letter of the Code. Experience has shown that the executive management of the forests is precisely what the Collector cannot be held directly responsible for; many Collectors have with good reason protested against such responsibility, and the Collector certainly cannot be expected to see to the execution of works within the forests, which is essentially a duty falling within the province of a staff of specially-trained officers. The general control exercised by the Collector is sufficiently guaranteed by the rules regarding the preparation of and adherence to the Plan of Operations (section 82) and of Working Plans (section 84).

The section as altered expresses correctly, in the opinion of the Committee, the actually existing procedure, which has developed naturally and of necessity in most districts.

The responsibilities of the Conservator have been increased by the transfer to him of the duty of directly controlling the District Forest-officer in the execution of certain departmental and technical works. The Conservator as a technical officer is better able to exercise such control than the Collector. The audit and control of portions of the accounts is already vested in the Conservator under section 203 and a reference to this part of his duty now finds place in the definition of his position.

Section 5.—The formation of sub-ranges is not advisable; their existence tends to make the Range officer shift his responsibility on to the subordinate in charge of the sub-range, whereas, the Range being the unit of management, the Range officer must remain fully responsible for the supervision and execution of all works therein. The reference to sub-ranges has accordingly been excised.

In the existing section Rangers and Deputy Rangers are included in the list of officers who may ordinarily hold charge of sub-divisions; this is evidently wrong, for ordinarily such charges should not be held by any officer below the rank of first-grade Ranger; this has now been made clear. The distribution of officers among charges, as now defined, is not at present rigidly adhered to, but the section is intended only as a guide to the distribution under normal circumstances, and in the following paragraph of the section power is taken to permit deviations.

The last paragraph of this section has been remodelled in accordance with paragraph 2 of Government Order, No. 242, Revenue, dated 15th March 1906, and as now drafted Conservators have power to alter the arrangement of Ranges provided they do not increase their number; this meets the requirements of Government and at the same time leaves to Conservators the power to form Ranges as may be most expedient with reference to the forest areas they contain and the amount of work to be carried out in them.

As, under recent orders regulating the pay of Officers of the Imperial Forest Service, there will be no grades in the Assistant Conservators' class, the reference to the first and second grades of Assistant Conservator in this section has been omitted.

Section 6—is unchanged except for the verbal alteration of the word "wages" into "pay", which is the word used in section 182 and in the Government of India Code, and for the omission of the word "daily", as the Accountant-General objects on account of the presence of this word to the payment of labour by the month.

Section 7.—With reference to Government Order, No. 152, Revenue, dated 19th February 1906, the Committee considers that the clerks of the District Forest offices must remain part of the Collector's establishment as the list of the forest clerks of a whole circle does not contain sufficiently well-paid appointments to attract qualified men to the staff if a separate list is created. So long as the clerks of District Forest offices remain on the Collector's list their transfer by the District Forest-officer or the Conservator cannot be allowed.

The transfer of Range clerks (who are not on the Collectors' lists) is provided for in section 60.

The words "from one district to another" after "Foresters" are omitted with reference to the provisions of section 44.

As the section stood Forest Guards were not subject to transfer even within a district; it has now been made clear that as regards Forest Guards this section refers only to transfers beyond the limits of a district; transfers within a district are provided for in section 44. The words "in communication with the Collectors concerned" have been struck out as Collectors have no interest in the transfers of guards and any such transfer would necessarily be made only after consulting District Forest-officers.

Section 8.—"Temporary establishments", as used in this section, evidently refers to the definition of such establishments in section 6, *i.e.*, officials who are required for a time to strengthen the permanent staff, and does not include those employed in connection with the execution of sanctioned works, in the estimates for which provision for supervision or technical workmen has been made; supervisors, tally-clerks, mechanics, surveyors, etc., may be required in connection with sanctioned works, but even if the estimates for the works include the pay of such temporary hands and have been sanctioned by the Board or Government, they cannot be employed without the further formality of submitting a proposition statement to, and obtaining special sanction from, the Board of Revenue.

The section as amended removes this anomaly, and provides for the delegation of powers referred to in the papers read with Government Order, No. 152, Revenue, dated 19th February 1906. Government will be separately requested to lay down maximum rates for such establishment

The above remarks deal with the question of establishments other than office establishments; as regards the latter, the Committee is of opinion that so long as the permanent office staff forms part of the Revenue office staff under the control of the Collector, powers of transfer of individuals cannot be conferred on Conservators. Separate proposals for the formation of a class of accountants are contained in the remarks on section 60, and if these proposals are approved, section 7 will require modification.

Section 9—is unaltered.

Section 10.—The words "whether paid by the day or the month" have been added to remove an erroneous impression in the Account Department that labour must be paid only by the day.

The words "District officers" are somewhat ambiguous, the responsibility should be fixed on District Forest-officers; the section has been amended accordingly.

Section 11—is simplified; the reference to the separate pamphlet appears unnecessary. The Committee would however recommend that Deputy Rangers be added to the list of officers given in rule 26 of the Rules for regulating the conduct of public servants, as cases have occurred of Deputy Rangers borrowing money from persons under their official influence, and pleading in justification that they were not subject to the rule in question.

Section 12—is unaltered.

Section 13.—The alteration in the section has been made at the suggestion of the Accountant-General.

Section 14.—Two verbal alterations have been made in order to make the meaning of the section clearer.

Sections 15 and 16—are unaltered. The Committee has considered the advisability of placing Forest Inspection bungalows under rules similar to those recently sanctioned for Public Works Department Inspection bungalows and rest-houses in Government Order, No. 1119 W., dated 18th May 1906. Public Works Department bungalows were, prior to the introduction of the recent rules, entirely under the control of the local departmental officers; and Collectors, though heads of their districts, had no control over the bungalows, had to ask permission before they were allowed to occupy them, and were liable to be told to vacate at a moment's notice by any Public Works Department officer, although their presence in the locality might be of the greatest importance. Forest bungalows are however under the control of the Collector, who, as head of the Forest Department in his own district, has prior right of occupation, and is not dependent on the good will of possibly a very junior officer in a semi-independent department, nor liable to have his work interfered with by having to vacate a bungalow at short notice.

Public Works bungalows were built in some cases for the convenience of the public, in others for temporary residences for officers of the department during construction of works long since completed, and in yet others to facilitate the inspection of important works at which the presence of an Engineer is frequently required or to which the carriage of tents is impossible or at least very difficult. The last class of bungalows comprises practically those to which the preferential right of Public Works Department officers is admitted, and is also the class under which almost every forest bungalow is included. Public Works Department bungalows are mainly situated in the vicinity of roads; forest bungalows in localities inaccessible to wheeled traffic, and frequently out of the reach of more than enough labour to carry up an officer's light camp equipment exclusive of tents.

For fire protection, prevention and detection of theft, supervision of fellings and plantings and execution of works, it is most important that Forest officers should be able to move quickly from point to point in their forests, and in many forests there are now chains of bungalows or sheds which enable an officer to travel quickly with a light camp equipment, and but for which marches would be much delayed, owing to want of portage for tents, etc. In wet weather too, marching with tents is often impossible as tents cannot be struck wet and an officer dependent on tents might be weather-bound for a week or more, whereas, if he could count on bungalows, he could march at a moment's notice in any weather.

The rules contained in appendix II make ample provision for the occupation of forest bungalows by officers of other departments and by private individuals when not required by Forest officers on duty. To apply the new Public Works Department rules to these bungalows might result in a Forest or other officer on duty being kept out of a Government building, erected especially to facilitate his work, by a shooting party composed of private individuals or officers not on duty; Government work would undoubtedly suffer if the prior claim of Forest officers to forest bungalows were abolished.

For the above reasons, the Committee is of opinion that there is no need for any alteration of the existing rules which have worked well and have not caused any friction. The Committee would further point out that the first paragraph of section 15 is taken *verbatim* from the Government of India Code, (section 16 (ii), sixth edition) and that to charge Forest-officers in Madras rent for buildings, such as their confreres in other parts of India can occupy free of charge, would cause an invidious distinction and lead to much grumbling on the part of an already not too contented class of officers. The life of Forest officers is a very arduous one, entailing much exposure, and there is no doubt that the provision of rest houses in the forests does much towards preserving their health and thus enabling them to turn out more work than they could otherwise do. It is to the interest of Government to keep its officers fit for work, and therefore to encourage them to occupy healthily situated buildings in preference to camping perhaps in the blazing sun and perhaps in the shade in a damp and feverish hollow; but if Forest-officers have to carry tents (on tours during which they might otherwise be dispensed with) on account of the risk of finding their bungalows occupied, and are further called upon to pay rent for the temporary occupation of such bungalows, they will not use them, but will save the rent by camping in the tents which they have been obliged to carry, and one of the main objects in constructing the bungalows will thus be defeated.

Sections 17 and 18—are unaltered.

Section 19.—As the office staff does not form part of the Forest staff, the reference to it has been deleted. A reference to the Provident Fund Rules has been added.

Section 20.—This section has been altered with reference to the modified rates of pay, recently sanctioned for the Officers of the Imperial Forest Service, sanction to which was communicated in Government Orders, No. 336, Revenue, dated 10th April 1906, and No. 462, Revenue, dated 26th February 1907, and the foot-note struck out as no such penalty has been provided in the recent orders.

Section 21—is unaltered.

Section 22.—The pay of the lowest grade of Forest Guard having been raised to Rs. 8 in Government Order, No. 629, Revenue, dated 14th July 1891, the figure has been altered accordingly.

Old sections 23 and 24—are deleted, as the terms "Upper and Lower controlling staff" have been superseded by the terms "Imperial and Provincial services," and sufficient definition is given in sections 5 and 19 to 22. In all subsequent sections in which the old terms were used they have been replaced by the new ones.

Section 23 (old section 25)—has been simplified, as section 2 now defines Forest districts.

Section 24 (old section 25-A)—is unaltered as the matter dealt with was not one of those referred to the Committee. The two Conservators are strongly in favour of a modification being made in this section, and have drawn up the following statement of their reasons; the remaining members of the Committee support the proposal:—

"In 1900-1901 the Conservator, Central Circle, Mr. Peet, addressed the Inspector-General of Forests to the Government of India regarding the custom and procedure in force in Bengal in granting extra remuneration to District Forest-officers for work executed by them in the preparation of working-plans. In reply Mr. Ribbentrop stated that the custom has been in Bengal to grant officers the allowances when extra work can be proved. The exact words are as follows:—

"When an officer has not undergone exceptional exposure or has not spent the whole of his time upon the compilation of the report, it has been usual to grant him such a reduced allowance as may be thought suitable for the extra labour entailed."

"Strictly speaking, however, according to section 25-(A) of the Forest Department Code, which corresponds with section 21 (ii) of the Government of India Code, an officer cannot claim this allowance 'unless he has undergone exceptional exposure or incurred exceptional expense' although the rate of remuneration is to be fixed 'with due regard to the labour and exposure entailed in the preparation of the plan'. We therefore have this somewhat anomalous position—that no amount of extra labour, even if an officer works 14 hours a day, is to be taken into consideration for qualifying for the grant of the remuneration where the factors of 'exceptional exposure' and 'exceptional expense' alone are to count. Yet when once this qualification is ensured, the factor of 'labour' is to be taken into account for fixing the amount of remuneration. We submit that owing to the ambiguous wording of the Code and to want of definitions of the terms 'exceptional exposure' and 'exceptional expense' all District Forest-officers are debarred from claiming the allowance. As to what is meant by these terms no one seems to know, as it may be and is rightly argued that all District Forest-officers incur exceptional exposure, if not exceptional expense, in the course of their ordinary duties. Until therefore this juggling with ambiguous terms is done away with and the factor 'extra labour' made to count as a qualification for the allowance instead of being merely a factor for determining its amount, so long will District Forest-officers decline to work the extra time absolutely required to prepare working plans. The fact is that District Forest-officers, except in the case of a few of the smaller districts, cannot devote the large extra time required for making sample area surveys and for detailed examination of forest growth and compilation of statistics unless they make up their minds to work about 12 hours *per diem*. We know this to be a positive fact because we have personally done it for a long period. Unless therefore Government is prepared to pay some small extra remuneration as compensation for this work, working-plans will have to be done by special officers at much greater expense to Government and without that intimate knowledge of local wants and requirements which the local officer alone as a rule possesses.

"It should be pointed out that the remuneration of Rs. 100 *per mensem* proposed is only a maximum amount and that in many instances probably Rs. 50 *per mensem* would suffice. The average pay of a Provincial Service officer as Working-Plan officer would be about Rs. 300 *per mensem*, so that for this sum Government would probably get the service of six District Forest-officers working extra hours of work per day and working-plans would probably be more efficiently prepared for the very good reason that the officers who framed them would have to work them, which is really an insurance against that terrible anomaly, namely, the working-plan which won't work, of which there are numerous examples more especially in the Southern Circle.

"We therefore recommend that in order to expedite the preparation of working-plans either special officers be appointed, which is not possible at present owing to the paucity of the staff, or that section 24 of the Code be amended so that the present ambiguous wording may be done away with and in order to bring it into line with the actual procedure under the Government of India, where the Inspector-General of Forests distinctly states extra allowances are granted for extra work entailed in the preparation of working-plans.

"In order to amend the section so as to admit extra labour being a qualification for the allowance, we would advise that the words 'has had to work extra time out of office hours in its preparation or' be inserted in the sixth line after the word 'officer'."

Old section 26—has been struck out, the information regarding executive and protective staff being already available in sections 5 and 22, and the portion regarding office staff being out of place as office staff does not form a part of the forest staff.

Section 25 (old section 27).—The quarterly general list of Rangers prescribed in this section has been omitted, as, under present orders (Board's Proceedings, Forest No. 18, dated 30th January 1907), Rangers have to be shown on one list for the Presidency and a separate combined list of Rangers is therefore unnecessary.

No material alterations have been made in sections 26 (old section 28) and 27 (old section 29).

Section 28 (old section 30).—This section does not apply to the appointment of Deputy Rangers, and reference to them has therefore been omitted.

Old sections 31, 32, 33 and 34—have now become sections 32, 31, 29 and 30, this sequence being the more appropriate. In section 29 (old section 33) item (c) has been omitted as there is only one Ranger now in service who was a member of the Forest Department on the 1st December 1881 and it is impossible for him to rise from the sixth grade, in which his name now stands, to Extra Assistant Conservator before he will have to retire under the 55 years rule, and even should he so rise, his case would be covered by paragraph 2 (b).

These sections will be modified on receipt of Government Orders on the Conservator's proposals based on the Government of India Resolution Cir. No. 31-F.—166-4, dated 9th October 1906, communicated with Government Order, No. 1112, Revenue, dated 7th November 1906.

Section 30 (old section 34).—The alteration in this section was sanctioned in Government Order, No. 615, Revenue, dated 4th July 1905.

Section 32 (old section 31)—is unaltered.

Section 31 (old section 32).—Under (b) the Forestry test has been defined as the intermediate test; this merely rectifies an omission.

Section 33 (old section 35).—Instead of making appointments by the District Forest-officer subject to the approval, they have been made subject to the control of the Collector. As a rule, the Collector has no knowledge of the men appointed as guards and his approval is purely formal; in fact, it is generally dispensed with. The procedure of seeking the Collector's approval is therefore abolished, but by giving the Collector the control of appointments made by the District Forest-officer, he can at any time exercise this control if an appointment is brought to his notice as objectionable.

The second paragraph has been struck out as unnecessary and liable to mislead Sub-divisional officers regarding the powers it confers. There is nothing in the Code to prevent a Sub-divisional or even Range officer from nominating a man for a post, but the absence of any direct permission to do so emphasises the necessity of immediate report to the District Forest-officer; the permission given in this paragraph might be misconstrued and an undesirable man might serve for some time before the District Forest-officer's approval was sought.

Section 34—is old section 45; as this restriction refers to all promotions and not merely to those of Rangers and other subordinates, its correct position is at the commencement of the portion of the Code dealing with promotions.

Sections 35 and 36—are rearrangements of old sections 36 and 37 in which the exception to the rule regarding transfers is properly placed at the end and not in the middle of the rule itself. A sentence has been added to section 35 which, we believe, incorporates the intention of the Government of India orders embodied in their Resolution, communicated in Government Order, No. 462, Revenue, dated 26th February 1907.

The power to transfer members of the Provincial Forest Service within a Circle has been vested in the Board of Revenue instead of as hitherto in Conservators. The Committee observes that in no other department have officers in positions corresponding to those of Conservators the power to transfer gazetted officers; and that in the Government of India Code (section 66) this power is vested in the Local Government. In Madras several members of the Provincial Forest Service are not in charge of districts and it appears unnecessary to have to refer questions of transfers among officers so placed to Government.

Section 37 (old section 38).—The portion relating to the promotion of Assistants has been modified in accordance with the Resolution of the Government of India prescribing a system of personal pay dependent on the length of service for officers of the Imperial Forest Service below the rank of Conservators.

Old section 39—has been cut out as it clashed with section 40 so far as an Assistant's first year of service is concerned, and placed an objectionable restriction on his subsequent employment. An Assistant after his first year may be required to hold charge of a Range, or be placed on special duty in connection with works in progress, or be utilized as a Personal Assistant to a Conservator or District Forest-officer.

Section 38 (old section 40)—is unaltered, and appendix IX will be dealt with later.

Section 39 (old section 41) and Section 40 (old section 42).—These sections have been recast with reference to the recent changes in the rates of pay and conditions of promotions sanctioned in the case of officers of the Imperial Forest Service. Section 39 reproduces the orders of the Government of India regarding promotions of officers in the Imperial Forest Service, while section 40 repeats the existing orders so far as they relate to promotions in the Provincial Forest Service. The words "seniority and" have been inserted in the penultimate line of the first paragraph; this is evidently required and brings the section into accord with section 40 of the Government of India Code. The last paragraph of this section is new and has been adopted *verbatim* from the Government of India Code; it involves no change of rules, but brings prominently to notice the limitations prescribed in article 140, Civil Service Regulations.

Section 41 (old section 43).—The Conservators are in favour of having a separate list of Rangers for each circle, as much time and correspondence would thus be saved and promotions would be promptly made on the occurrence of vacancies. They argue that it is impossible for the Board to correctly weigh the recommendations of the three Conservators, all of whom may recommend men for special promotion, and that the necessity for a consolidated list of Rangers will no longer exist as, under the proposals now before the Secretary of State, the list of Rangers in each circle will be large enough to ensure an even flow of promotion.

The other members of the Committee are of opinion that the existing system should continue as it affords a useful check over the Conservators' proposals for the promotion of Rangers, and as, even with an increased number of Rangers in each circle, there will still be a possibility of a block in promotion in one circle resulting in Rangers in another circle being promoted for no good reason over the heads of their seniors. An addition regarding the half-yearly reports prescribed in Board's Proceedings, Forest No. 83, dated 31st March 1905, has been made.

Since the above was written, the orders of the Secretary of State have been received sanctioning the increase in the staff of Rangers. These orders prescribe that Rangers should be shown on one list for the Presidency.

Section 42—is the last paragraph of old section 43.

Section 43 (old section 44)—is unaltered.

Old section 45 is moved to section 34.

Section 44 (old section 46).—An important alteration has been made in this section, by which the powers of posting and transfer of Rangers, Deputy Rangers and Foresters within a district have been transferred from the District Forest-officer to the Conservator. It was brought to the notice of the Committee that under the existing rule the intentions and wishes of the Conservator in posting a Ranger to a certain district might be entirely frustrated by subsequent action on the part of the District Forest-officer, action of which the Conservator might remain in ignorance for some time. For example, a Ranger exceptionally good at the detection of timber and sandalwood thefts may be transferred to a district in order that he may suppress such thefts in a certain Range, but the District Forest-officer may post the Ranger to a Range where only fuel or plantation works are in progress and thus defeat the object of the transfer. This is not merely a hypothetical objection to the existing rule as cases of this nature have actually occurred, and the Committee considers that it will be conducive to more efficient administration if the power to transfer permanent subordinates on Rs. 15 and upwards is removed from District Forest-officers and conferred on Conservators, who can, if they think fit, delegate their powers in this respect in accordance with section 229.

Section 45 (old section 47).—The words “class” and “grade” have been transposed.

Section 46 (old section 48).—is unaltered except that the term “Subordinate Forest service” has been substituted for “Executive and protective staffs.”

Sections 47 to 50 (old sections 49 to 52).—have been rearranged and are now in the order of the relative severity of the punishments dealt with.

Section 47 (old section 52).—The practice of fining members of clerical establishments having been prohibited in Government Order, No. 724, Public, dated 27th July 1900, the reference to office staff has been omitted and the definition of the establishment to which sub-section (ii) applies has been altered to “Subordinate Forest service, peons and other menials”.

The Committee considered the question of converting the quarterly return of fines into a quarterly punishment return, and decided against the alteration on the grounds that the Conservator and not the Collector watches the punishments inflicted on members of the Subordinate Forest service on Rs. 15 and upwards and can do so by means of the half-yearly conduct reports prescribed in section 278, and further that the procedure laid down in section 49 combined with the facilities of appeal are sufficient protection against the infliction of unmerited punishment. To include all punishments in the return of fines would only have the effect of making it more difficult for the Collector to check the incidence of fines which is the item to which his special attention should be devoted.

Section 48—is practically the same as old section 51, the verbal alterations do not change but make the meaning of the section clearer; as it now stands, the section follows section 57 of the Government of India Code.

Section 49—deals with the procedure to be followed in cases of dismissal. As appeals are allowed against orders of suspension and reduction, it is advisable that similar procedure should be followed in such cases in order that the appellate authority may have only definite charges to deal with; the necessary addition has been made at the end of the section.

Section 50—follows sections 59 and 61 of the Government of India Code, but in the case of Rangers the Board, and in the case of Deputy Rangers the Conservators take the place of the Local Government; hitherto the power of sanction to the prosecution of Rangers was vested in Conservators, but the Committee observes that such cases frequently demand a knowledge of law which Conservators are not expected to possess, and the transfer of this power to the Board is a safeguard not only against prosecutions being improperly launched, but also against the failure of such prosecutions as are approved of. The same argument doubtless holds good in the case of subordinates below the rank of Ranger, but as they do not or at least should not hold such responsible positions as Rangers, their prosecution is not of the same importance, and the cases concerning Deputy Rangers and Foresters may be disposed of by Conservators.

As regards Forest Guards, the Government of India Code prescribes that the orders of the Conservator must be taken before a prosecution is instituted. This prescription has not been embodied in the revised Code, as the Committee is of opinion that in the case of guards the result of the prosecution must very frequently depend on the promptness with which detection is followed by prosecution, and that the delay which would be entailed by referring to the Conservator for orders would be fatal to chances of conviction.

Section 51 (old section 53).—Paragraph 2 has been rendered less verbose without impairing its lucidity or altering its meaning.

It was urged by several of the officers consulted on the revision of the Code that appeals from Forest Guards should lie to the Conservator who would better understand the nature of the faults committed than the Collector. The Committee admits the force of the argument, but is not prepared to burden each Conservator with the disposal of appeals which at present are distributed among seven or eight Collectors. The work of Conservators as laid down in the revised Code will be very heavy, and additional office work would materially interfere with the inspections which form the more important portions of their duties.

Section 52 (old section 54).—is unaltered.

Section 53 (old section 55).—Cases have arisen in which subordinates have utilised the rule compelling the submission of a written statement as a means towards obtaining leave which would otherwise have been refused them; a resignation is submitted by post; the subordinate goes away without waiting for orders or leaving an address; his resignation cannot be accepted for want of the prescribed statement. After some time the subordinate returns as if from leave, refuses to give the written statement, withdraws his resignation and is reinstated, the interval being treated as leave without pay, which is perhaps (under article 339, Civil Service Regulations) eventually converted into privilege leave on full pay. The Government of India Code omits all reference to any such statement, and the Committee is of opinion that the example might be followed in the Madras Code; it has however left the rule standing in a modified form which should prevent further abuse of it.

Section 54 (old section 56).—is unaltered.

Sections 55, 56 and 57 (old sections 57 and 58).—are unaltered.

Section 58 (old section 59).—has been recast in accordance with Government Order, No. 1202, Public, dated 26th November 1902.

Section 59 (old section 60).—For “officers of the controlling staff” “District Forest-officers and their Gazetted Assistants” has been substituted as it is not necessary for Conservators or Working-plans officers to obtain the Collector’s permission before leaving their districts. Separate paragraphs concerning these officers have been added.

Section 60 (old section 61).—The paragraph referring to fines has been struck out in accordance with Government Order, No. 724, Public, dated 27th July 1900.

With reference to Government Order, No. 152, Revenue, dated 19th February 1906, the Committee considers that it would be impracticable at present to put the clerical staff of each Circle on a graded list; not only would frequent transfers from district to district be required but, owing to the absence of a sufficient percentage of highly paid appointments, only those men whose educational qualifications were insufficient to enable them to rise in the Revenue Department would accept service in the clerical branch of the Forest Department. Complaints regarding the incapacity of District Forest clerks and consequent delay and confusion in District Forest-offices are very common; the cause appears to be that clerks in Forest offices are considered as shelved and out of the running for promotion in other branches of the Collector’s establishment. This shelving is partly due to the fact that part of the work of Forest offices is special and unlike the work in other branches; consequently District Forest-officers view with disfavour the transfer from their offices of men who have mastered the special work therein, and the introduction of men without the special knowledge required. The problem the Committee had to solve was how to improve the quality of the general staff of Forest offices and yet to permanently retain in each office men trained to the work peculiar to such offices. The work in question consists of forest account work; the details of the timber and cash accounts dealt with every month in every District Forest office, are bulky and complicated and the Committee is unanimously of opinion that these accounts could be successfully dealt with only by specially trained clerks or accountants. It proposes therefore to separate the accounts branch from the ordinary office establishment; the recruitment of the latter will continue on the lines hitherto in force, the names of the clerks being entered in their proper places in the establishment list of the Collectorate, so that they shall not be placed at a disadvantage, as regards promotion, with clerks in other branches.

The proposed accounts branch will consist of an accountant for every District Forest and Conservator’s office and a certain number of itinerating Inspectors who will thoroughly check the accounts of the numerous departmental depots now in existence. At present the inspection of depots is supposed to be carried out by the District Forest-officer, but in the last few years the number of depots and the value of depot transactions has increased to such an extent that in many districts the District Forest-officer would be compelled to spend most of his time inspecting depots if he complied literally with the present provisions of the Code; consequently the depot accounts are

seldom or never thoroughly audited, and it is proposed to make a periodical audit of the accounts of each depot the principal duty of the itinerating Inspectors; not only will this relieve the District Forest-officer of a certain amount of semi-clerical work, but it is believed that it will result in an increase in the revenue remitted to treasuries from the depots.

The appointment, promotion, etc., of the members of the accounts branch will, it is intended, rest with Conservators. The scheme cannot at present be embodied in the Code, but detailed proposals will shortly be submitted for the orders of Government. A District Forest-officer cannot transfer a clerk in his own office to be a Range clerk, as this would amount to removing him from the Collector's establishment list.

EXAMINATIONS.

Section 61 (old section 62).—An additional paragraph has been added to section 62 which permits Rangers of the first and second grades to qualify for promotion to the Provincial Service by allowing them to appear for the examinations prescribed under the headings B, C, D, in this section. This is in accordance with the present procedure as laid down in Board's Proceedings, Forest No. 477, dated 30th July 1894, and in Board's Proceedings, Forest No. 172, dated 16th June 1903, recorded in Government Order, No. 737, Revenue, dated 20th July 1903. Under these orders, however, Rangers of all grades can appear for the tests, which practice has led to men being absent from their Ranges at critical moments often to merely attend the examination without sufficient study and thus waste the time of the examiner and examinee. In other cases junior Rangers apply to be examined and at the last moment write to say that they are unable to appear as they have had insufficient time to study and thus render nugatory the arrangements made for their examination. Hence the limitation now proposed.

It might be urged that senior Rangers would find some difficulty in passing the tests which would not have arisen had they been allowed to appear for examination in their early service; the Committee is however of opinion that any senior Ranger who could not pass these comparatively easy and elementary tests chiefly relating to subjects in which he must have gained a practical knowledge during his service would not be fit for promotion as Extra Assistant Conservator.

Section 62 (old section 63).—The new district of Guntur has been added to the list and the districts have been defined as *Revenue* to distinguish them from *Forest* districts.

Section 63 (old section 64).—has been modified in accordance with the revised rules sanctioned in Government Order, No. 459, of 21st May 1906.

Section 64 (old section 65).—is unaltered. It was proposed by Mr. Sim to allow the use of books for this examination, but the Committee is of opinion that for such a simple examination books should not be allowed.

Section 65 (old section 66).—is unaltered.

Section 66 (old section 67).—The oral examination has been abolished (*vide* Government Order, No. 1761, dated 17th August 1905); the revised section specifies the portions of the Civil Service Regulations, a knowledge of which is required by Forest-officers; it is not necessary for them to study the remaining chapters. The Committee is opposed to the use of books being allowed for this examination, as a general knowledge of the subjects is required; while if books are allowed the questions generally set are on catch points so as to render the indices to the books of as little use as possible, and such question papers do not elicit the general knowledge of the officers under examination.

Section 67 (old section 68).—is unaltered.

Section 68 (old section 69).—Part (a) of the departmental tests has been prescribed for Head clerks of District Forest offices. These clerks cannot control and supervise the rest of the office unless they thoroughly understand the work of the office. It has sometimes been found inconvenient to hold the examinations in the third week of January and July; in order to allow the Conservator more latitude in fixing the date, the words "the third week of" have been struck out.

Section 69 (old section 70).—It is proposed to add the accounts test, lower grade, to the special tests to be passed by clerks on Rs. 50 and upwards. Accounts enter into so large a proportion of the work of District Forest offices, that only men possessing some knowledge of account systems should be allowed to hold the more highly paid posts in such offices.

For similar reasons it is proposed to make the passing of the accounts test, higher grade, a condition of appointment to the post of Managers of Conservator's offices and to compel the second clerks of the same offices (*i.e.*, the tour clerks who have to assist in checking accounts of District Forest offices during the Conservator's annual inspections) to pass the lower grade examination in the same subject.

Section 70 (New).—Both Managers and second clerks should also pass the examination in procedure and accounts prescribed in section 66, but as these subjects can best be studied in the course of their ordinary work it is proposed to allow those concerned to pass this examination within a reasonable time after joining their appointments.

If the scheme outlined in the report on section 60 is sanctioned, these sections will require some modification.

CHAPTER II.

Section 71.—As many of the older reserves were constituted under section 25 of the Madras Forest Act, a reference to this section appears necessary and has been added.

The register of reserved forests being a permanent record it is desirable that a map showing the boundaries of and admitted rights in each reserve should form part of the record; the necessary addition adopted from 81 (ii), Government of India Code, has been made at the end of the first paragraph.

Section 72.—The only alteration worth referring to in this section is the substitution of "notifications" for "reserves" in line 4; according to the preceding section the *notifications* are to be numbered consecutively in the order of the dates on which they take effect; the alteration brings the two sections into line.

Section 73.—The "Reserve book" originally prescribed for all reserves is no longer required for reserves brought under working-plans, for which all necessary information is contained in the working-plans themselves and in the control books prescribed in section 88, nor is a separate reserve book required for each reserve not yet brought under working-plans; the unit to be dealt with is no longer the reserve, but the area which will eventually be included in one working-plan. The section has been modified to suit present requirements.

Section 74.—As it stood it was not clear whether the entries in the reserve book should be monthly or annual; this has now been made clear.

Section 75.—has been struck out as its provisions have been incorporated in section 73.

Section 76 (old section 76).—As a Forest Journal is prescribed in section 88 as one of the control books to be maintained, the designation of the book referred to in this section has been altered to "note book" as proposed by Mr. Sim in order to avoid confusion. Instructions regarding the nature of entries to be made and the manner of making them have been added to the section.

Sections 76 and 77 (old sections 77 and 78).—are unaltered.

Section 78 (old section 79).—The rule that the plantation note book should be kept at the plantation has been cancelled as frequently there is no building at the plantation and the proper place for the note book is the office of the Range in which the plantation is situated, or of the subordinate in direct charge of the plantation.

Section 79 (old section 80).—is unaltered.

Section 80 (old section 81).—The last paragraph dealing with the departmental preparation of maps has been struck out, as this subject is now dealt with in Appendix XXXV. A new paragraph has been added by Mr. Sim prescribing the prompt entry of all alterations; this is necessary in order that the maps may always be up to date.

Section 81 (old section 82)—is practically unchanged, the word “reference” having been entered in order to distinctly connect the maps referred to with item (1) of the preceding section.

Section 82 (old section 83).—In many districts the plan of operations has hitherto been compiled in the form of an advance budget, dealing principally with the financial prospects of the district for the coming year. Properly speaking it should be a forecast of the work to be done in each Range, so that the Conservator may, among other points, see that the programme is not beyond the capacity of the Range establishment; District Forest-officers are, as a rule, so keen on the development of their forests that there is a tendency to frame ambitious plans of operations without sufficient regard to the limitations imposed by the strength of establishment. The Range being the unit of administration should also be the unit for the programme of works, and his arrangement should contribute to the preparation of practical plans of operations.

As, under sections 4 and 228, it is proposed that correspondence regarding the execution of approved works shall pass direct between the District Forest-officer and the Conservator, it is important in order to emphasize the Collector's responsibility for the plan of operations that it shall be drawn up by the District Forest-officer in consultation with the Collector and shall be signed by both officers. The Collector will thus signify his approval of the arrangements for the ensuing year regarding grazing, supply of local demands, etc., and the responsibility for the subsequent execution of the approved plan of operations will rest on the District Forest-officer.

The plan of operations forms the basis of the budget, and has therefore to be prepared nearly a year before the commencement of the year to which it refers; in the interim circumstances may arise necessitating changes, works from the previous year may have been deferred, fires may have rendered alterations in the location of the year's fellings advisable, new demands may have sprung up in certain localities. It is therefore proposed that each plan of operations shall show the changes required in the last approved plan. This will also enable the officers concerned to arrange for a proper sequence of works and to ensure that works left over from one year owing to want of funds or for other causes, are not lost sight of but are provided for in the following year's plan of operations.

Although the plan of operations is not an advance budget, the Conservator will have to consider its financial aspect before approving of it, and it should therefore show the approximate cost of proposed capital works and more particularly the rates at which the ordinary annual operations (felling, carting, etc.) can be executed. The Conservator's approval of the plan may be held to imply approval of the rates for ordinary works, but not sanction to the proposed expenditure on either ordinary or capital works.

Section 83 (old section 84).—Paragraph 1 has been improved as proposed by Mr. Sim by the insertion of the words “and for the improvement of”. Paragraph 2 (definition of working circle) has been adopted from section 88, Government of India Code, as being a better definition than that existing in the present Code. Similarly the definitions of “coupe” and “compartment” follow the definitions in the Government of India Code.

Section 84 (old section 85).—In this section a few minor alterations in the wording have been made and the order of the sub-heads in paragraph 3 has been altered. As suggested by Mr. Sim provision has been made for obtaining the Collector's wishes not only on the area required for grazing but also with regard to the local supply of timber, fuel, leaf manure, etc.

Section 85 (old section 86).—When working plans are first drawn up for areas not previously worked, or worked only under the permit system, it occasionally happens that the experience gained in the first season's working shows that modifications of the working-plan will be necessary. In order to provide for such cases an addition has been made to the first paragraph enabling the Conservator to practically test the efficacy of the working-plan before submitting it to the Board for sanction.

An addition has also been made to paragraph 2 with reference to the Government of India Resolution communicated in Government Order, No. 120, Revenue, dated 9th February 1906, which is printed as Appendix XIII.

Section 86 (old section 87).—The foot-note on page 36 has been adopted with modifications from the Government of India Code, the first item under chapter II, the last under fellings and under miscellaneous have been taken from the same source.

Paragraph (ii) lays down that operations shall be prescribed for the financial year; the Government of India Code prescribes the forest year, but the advantages of having the same year for works and for the budget in which the works are provided for are so great that the Committee strongly recommends the adoption of the former year. The change was approved of by the Board in its Proceedings, Forest No. 239, dated 6th December 1904.

Paragraphs (iii) to (vi) have been taken verbatim from the Government of India Code; they contain useful instructions, part of which find place in section 90 of the existing Code, but are better placed in the position now assigned to them.

Section 87 (old section 88).—As orders sanctioning deviations may be too lengthy to copy in the remarks column of the control forms, it will suffice if a reference is there made to them; the penultimate paragraph has been altered accordingly.

Section 88 (old section 89).—has been considerably modified in form and the instructions it contains have been made more exact.

In form the revised section follows section 91 of the Government of India Code. The form of the Forest Journal approved by the Board in its Proceedings, Forest No. 131, of 20th June 1905, has been inserted as Appendix XIV to the Code.

The question of whether the entries in Forms Nos. 5 and 6 (old Forms Nos. 3-A and 3-B) should be made monthly or annually was discussed at some length by the Committee. Annual entries would be made once for all, but would entail picking the items out of the timber returns and cash sheets of the whole year with more than a possibility of some items being overlooked; a clerk would have to be detailed for this work alone for some time, and the strength of the establishment in District Forest offices does not permit of this being done; each check by the District Forest-officer would also present difficulties since in order to verify any item he would have to search through the accounts of a whole year. Monthly entries on the other hand can be made whilst the monthly Range accounts are being checked in office; as every item has to be checked the items referring to different working circles can at once be entered in the control books, and at the end of the year the annual abstract can be obtained by simply totalling the monthly entries; check by the District Forest-officer can be effectively exercised by taking up the accounts of any one Range for any one month. Moreover the monthly entries will show the time of year during which fellings, sowings, etc., took place, and this information may be of considerable value in the future; lastly it may be pointed out that if only annual entries are made in Form No. 5 (old Form No. 3 A), the form might as well be abolished, as the annual figures are also given in the journal, and old Form No. 3-A is a monthly posting register which facilitates the annual posting of the journal.

The Committee is therefore of opinion that these forms should be posted monthly, but to provide for special cases it proposes to give power to the Conservator to order postings to be made at other intervals.

Paragraphs (iii) and (iv) have been adopted from the Government of India Code, with substitution of the “Board of Revenue” for “Local Government” in the former.

In paragraph (vi) the date for the submission of the prescribed returns has been altered from the 1st September to the 15th May in accordance with the alteration of the year for which operations are prescribed from the forest to the financial year [section 86 (ii)].

It is not considered necessary that these returns should be submitted through the Collector, as the responsibility for carrying out the provisions of the working-plans does not rest with him.

Old section 90—has been incorporated in section 86.

Section 89 (old section 91).—The existing forms for timber returns do not afford means for the check of loss by conversion in timber fellings and there is reason to believe that the want of such check has resulted in loss to Government owing to

a portion of the outturn not being brought to account. To remedy this it is proposed to introduce a new Form No. 7 based on Form No. 5 of the first edition of the Code which was cut out of the second edition; this new form deals with the gross yield of trees, and therefore takes its position before the existing Form No. 4, which deals with outturn. A reference to the section prescribing the authority under which wastage may be written off has been added.

Section 90 (old section 92).—A proviso has been added prohibiting the opening or closing of any sale depot without the approval of the Collector and Conservator; this will check on the one hand the promiscuous opening of depots without sufficient enquiry concerning local demand, and on the other the hasty closing of depots on insufficient grounds and without consideration of the inconvenience which may thereby be caused to the local inhabitants.

Section 91 (old section 93)—is unchanged.

Section 92 (old section 94).—The first three and-a-half lines of this section have been added to define the uses of Forms Nos. 7, 8 and 10. Instructions for the entries in column 5 of Form No. 9 (old Form No. 5) have also been added, as suggested by Mr. Sim.

As much confusion ensues when bamboos, fuel and other forest produce are entered in the same register, it has been found necessary to maintain separate registers for each of the above descriptions of produce; the necessary alteration has been made in this section.

It has also been prescribed that Form No. 8 (old Form No. 4) be closed and balanced at the close of the forest year. This periodical balancing of the form facilitates the preparation of annual returns and check by inspecting officers.

Section 93 (old section 95)—has been modified in order to enable the District Forest-officer to check the loss by conversion of trees, in other words, the difference between the gross yield Form No. 7 (old Form No. 4) and the outturn (Form No. 8); he can see that the total length of logs bears a proper proportion to the total length of workable stem, and that the wastage in converting logs into scantlings is not excessive.

The insertion of the words "if of uniform measurement" after "scantlings" (line 9) is necessary as much confusion would result if scantlings of various sizes were included in one lot and retail sales from the lot were permitted.

For fuel sale depots Form No. 8 (old Form No. 4) is unsuitable; a consignment of 10 tons may be received on one day and disposed of in small quantities daily; the total disposals may occupy a month and the dates of disposal cannot be shown in the small column allotted for the purpose. The modification prescribed in the revised Code has been found in practice to suit the requirements of retail fuel sale depots.

The paragraph below the sample form provides a useful and necessary check against fraud by depot-keepers by enabling inspecting officers to verify entries of disposals "by transfer" in Form No. 9 (old Form No. 5); it also provides a check against theft by cartmen transporting produce from forest to sale depot, or by the depot-keeper at the receiving depot.

Section 94 (old section 96).—It was never intended that depot-keepers should submit their returns direct to the District Forest-officer. The Range officer is responsible for the depots in his Range and should verify the depot returns. The Range being the unit of administration, Range returns must be the unit of accounts; instead of submitting to the District Forest-officer the original returns from each depot, consolidated returns for the Range must be prepared in the Range office. The instructions on these points added to the section by Mr. Sim are approved of by the Committee.

Section 95 (old section 97).—As the sale-proceeds of confiscated produce other than wood may have to be shown in Form No. 11 (old Form No. 7), this section has been slightly altered; its wording now follows that of section 101, Government of India Code.

Sections 96 and 97 (old sections 98 and 99)—are unaltered except by a reference to section 210 at the end of the latter. This has been added to draw the attention of District Forest-officers to the need for an annual inspection even if stock-taking at shorter intervals is not prescribed by the Conservator.

Section 98 (old section 100).—Form No. 19 (old Form No. 11) is not required for every cash sale from depot; Form No. 20 (old Form No. 12) (Receipt form) must be issued for each such sale and details of the purchase can be shown on the receipt; the issue of Form No. 19 not only causes unnecessary scriptory work but also enables a dishonest purchaser to utilize Forms Nos. 19 and 20 separately, the one to cover his purchase, the other to cover illicit removals. Form No. 19 is only required in cases of credit sales or when the details cannot be entered conveniently in Form No. 20 (e.g., in the case of purchase of scantlings of various sizes the price differing for each size); the section has been modified accordingly.

In fuel depots in towns the filling in of a receipt form in triplicate for every petty sale causes a needless waste of stationery and of the time of the depot-keeper besides inconvenience to the public who are kept waiting for their fuel (while a number of unnecessary details are being entered in the receipt form. To obviate these difficulties one of the members of the Committee introduced small printed receipts, 60 of which cover less paper than one old Form No. 12, and on which the only entry required before issue is the impression of the depot date stamp or the depot-keeper's initials; each receipt has its value printed on it, and the depot-keeper has to produce at any inspection, either receipts, cash or chalangans for the full value of the receipts shown as issued to him. This simplified form of receipt has been adopted in some districts and a foot-note permitting its use has been added to section 98.

Sections 99 and 100 (old sections 101 and 102)—are unaltered.

Section 101 (old section 103).—The second portion of paragraph 3 has been taken from the Government of India Code; the estimate must, in many cases, be a very vague one, but the entry will at least show the removal of produce which would otherwise not appear at all as outturn. Special instructions have been added regarding the entries necessary in the case of land leases.

Section 102—is new; it calls attention to appendix XXX which will be dealt with in its proper place.

Section 103 (old section 104).—Under the Government of India Code power to sanction free grants rests with the Local Government who may delegate to the Conservator the power of sanction up to a limit of Rs. 1,000 [section 109 (ii)]. In this Presidency the power of sanction was first granted to Collectors to meet cases of special poverty or calamity on the principle that *bis dat qui cito dat*, but in a subsequent alteration all mention of the objects of free grants by Collectors was omitted, and instances have been brought to the notice of the Committee in which free grants have been made for purposes that probably would not be approved of by Government. The Committee is therefore of opinion that the cases in which Collectors are empowered to sanction free grants should be defined and has adopted the definition originally given in the Code. Considering that free grants of forest produce benefit the individual at the cost of the State and that in no other department is the Collector allowed to give away State property, there seems no reason why, except in cases of urgency, the free gift of forest produce should be allowed without the sanction of the head of the department.

It has also been pointed out that the popularity of the Forest department would be increased if free grants could be sanctioned by Forest officers, and that at present the District Forest-officer takes away while the Collector gives, with the result that the villager looks upon the District Forest-officer not only as his enemy but also as acting contrary to the wishes of the Collector. The District Forest-officer is more frequently in the vicinity of village fires than the Collector and has as a rule more personal knowledge of the locality from which the free supply of building materials can best be made; he could frequently issue free permits on the spot and save the delay involved in a reference to the Collector. It is therefore recommended that (subject to the restrictions mentioned above) the District Forest-officer may be authorised to sanction free grants up to a limit of value of Rs. 50. The Committee considers that it is better that District Forest-officers may be generally empowered to make free grants up to a limit of Rs. 50 than that powers to grant larger amounts should be delegated to selected officers as authorised by the Government of India.

As unreserved lands have been left on purpose to meet village demands, it is only right that when possible all such demands should be met from such lands, and as forests are brought under working-plans it is necessary that the provisions of the

working-plans should be interfered with as little as possible, so that the future of the forest may not be endangered. It is evident for instance that under no circumstances could the felling of standards in a recently cleared coupe be allowed. An addition has been made to the section in order to make these points clear. In the last line of the section the words "through the Collector" have been inserted, so that the Collector may be kept informed of the free grants sanctioned by the District Forest-officer.

Section 104 (old section 105).—The addition regarding the value of forest buildings requires no explanation; the section is otherwise unaltered.

Section 105 (old section 106).—The addition to this section has been made in order to prevent the overcrowding and confusion of entries which results when the simple precaution herein prescribed is omitted. Uniforms and accoutrements have been added to the Classified List by Mr. Sim, as District Forest-officers have to keep account of all the guards' axes, belts, buttons, etc., in stock or issued.

The item "Articles of stationery" has been struck out as such articles are entered in the stock books prescribed in rule 38 of the Stationery Manual.

Section 106 (old section 107).—The Accountant-General does not require the submission of old Form No. 15 for account purposes (Board's Proceedings, Forest No. 277, dated 12th December 1905) and the section has been altered accordingly.

Section 107 (old section 108).—The wording of the section has been condensed. Credit sales of fuel to railway companies were exempted from the ordinary rule in G.O., No. 685, Revenue, dated 6th July 1903; the necessary addition has been made to this section.

Section 108 (old section 109).—Powers of delegation are dealt with in section 229, and therefore all reference to this subject has been struck out.

Provision for writing off furniture has been made. The monthly return of articles written off is converted into a quarterly return; the object of this return is to enable the Conservator to see that the delegation of his powers has not been abused and a quarterly return sufficiently answers the purpose.

Section 109—is new; it brings into the Code in their appropriate place the instructions issued in Board's Proceedings, Forest No. 559, dated 25th September 1895.

Chapters III and IV have been divided in accordance with the arrangement of the Government of India Code and now form—

Chapter III	...	...	...	...	Accounts.
" IV	...	...	...	...	Cash Accounts.
" V	...	...	...	...	Office business.
" VI	...	...	...	...	Annual reports and returns.

CHAPTER III.

Section 110.—A paragraph dealing with refunds has been added in what appears to be the appropriate place. Under Revenue II three new sub-heads have been added namely—

Rent for trees tapped.—As considerable revenue is realised from this source in several districts, and as the detailed accounts relating to this revenue are distinct from the ordinary forest accounts, this sub-head is required for account purposes.

Other items.—This sub-head is adopted from the Government of India Code; it provides for certain items hitherto wrongly included either under II (e) "Other minor produce" or V (c) "Miscellaneous—Other sources, such as sums realised by the lease of quarries, shooting license fees and similar items, which, though they relate to removal of something from the forests by purchasers, cannot be classed under any of the existing sub-heads of II.

Commutation fees.—This sub-head is also adopted from the Government of India Code and is introduced to meet the case of leases which include various kinds of produce in lump sum payments.

Under Revenue IV, Mr. Sim proposed to enter two sub-heads, viz.—

- (a) Duty on foreign timber and other forest produce.
- (b) Revenue from shared and private forests.

These sub-heads find place in the Government of India Code, but the Committee observes that whereas the Indian Forest Act provides (in chapter VII) for the levy of duty on imported forest produce, the Madras Forest Act contains no such provision, and sub-head (a) is consequently not required.

The words "Revenue from" have been struck out of the heading of IV both under "Revenue" and "Expenditure".

Under Expenditure B-III the Committee proposed to adopt the sub-heads prescribed in the Government of India Code, but as in this Presidency stationery is supplied by the Superintendent of Stationery free of charge and local purchases are prohibited—*vide* rules 3 and 4 of the Stationery Manual—sub-head (a) "Stationery" must be omitted and the sub-head "Pay of Police guards" has already been cut out as unnecessary in this Presidency.

Section 111.—A separate sub-head having been provided for "commutation fees," paragraph 2 has been modified; as it stood, it was a dead letter as no entries can be made under a general head which is divided into sub-heads.

Section 112—as it stood, was at variance with section 8 as certain temporary establishment has to be charged to B. *Establishments*; the necessary alteration has been made. The words "for instance" have been inserted before the examples given in the section in order to make it clear that the instances given are only examples and not intended to prevent the charging of temporary establishment to other heads when necessary.

Section 113—is unaltered.

Section 114.—The only alteration is the excision by Mr. Sim of the words "and confiscated implements" under item (f). The Madras Forest Act does not authorise the confiscation of implements by Forest-officers, but only their seizure, and it is the Magistrate who has to dispose of the property according to law; the Forest-officer can dispose of confiscated forest produce, not other property, and consequently the sale-proceeds of other property should be credited to "Law and Justice" (*vide* sections 41 to 45, Madras Act V of 1882).

Section 115—is unaltered.

Section 116.—"Livestock" has been substituted for "cattle" throughout the section. Elephants and fowls hardly come under the designation of cattle; the former are largely used by the department and varieties of the latter have been utilised in attempts to rid plantations of insect pests.

The purchase of rest house furniture has been specified as falling under sub-head A vi (c) in accordance with Board's Proceedings, Forest No. 546, dated 10th September 1895, to prevent errors of classification, as the purchase of office furniture falls under B iii (b). Under vii (c) "wells" have been added; it was proposed to include reservoirs, but as head VII deals with roads and buildings, wells which are usually attached to buildings rightly fall under this head; whereas expenditure on reservoirs is chiefly incurred on account of water-supply for cattle or plantations and is more correctly charged to A viii (g).

Section 117 is unaltered except for the addition of a reference to tanks and reservoirs under A viii (g), and the prescription of a register showing all lands acquired for forest purposes.

As regards Mr. Sim's suggested alteration of the term "artificial forests", the Committee considers it better to follow the wording of the Government of India Code.

Old section 118—has been struck out. There is no corresponding section in the Government of India Code, which the Madras Code closely follows in this chapter; the reference to Forest Guards and budget sub-head B i (c) is out of place in the middle of sections dealing with budget heads under A. *Conservancy and Works*, and the instructions it contains are contrary to those given in sections 8 and 112.

Section 118 (old section 119).—A reference to Board's Standing Order No. 97 has been added.

Section 119—is old section 144 which being in the nature of a definition is more appropriately placed in the position now assigned to it.

Section 120.—The first alteration in this section is the insertion of the words “by the Collector” in line 3; this is to emphasize the Collector’s responsibility in regard to the budget. The only other alterations in the section are those made with reference to the orders contained in G.O., No. 1149, Revenue, dated 24th November 1905, Board’s Proceedings, Forest No. 276, dated 11th December 1905, and G.O., No. 448, Financial, dated 19th July 1906.

Sections 121 to 124—are unaltered.

Section 125.—As Collectors and Conservators desire to know the sanctioned figures for revenue as well as for expenditure, the last paragraph has been modified so as to provide for this information being communicated by the Board. As a matter of fact the figures are always communicated to Collectors; so the alteration brings the Code into line with the existing practice.

Section 126.—Paragraphs 1 and 2 have been recast in accordance with the orders of Government in the Financial Department (G.O., No. 745, Financial, dated 19th November 1904); the revised paragraphs have been approved by the Accountant-General. In the last sentence of paragraph 3, the word “incomplete” has been added to better define the object of the applications referred to.

In paragraph 5 the responsibility of the Collector for the full utilization of budget allotments has been prescribed and provision has been made for keeping him posted in the progress of expenditure. The Collector is responsible in the first instance for the budget, but if the funds provided are not fully utilised, the Conservator has hitherto been held responsible. The Conservator cannot compel the Collector to surrender funds, though section 211 directs him to advise on the subject, and it is evidently the Collector, and not the Conservator, who must be held responsible if grants are allowed to lapse. The power to transfer funds from one district to another being vested in the Conservator, it is to that officer and not to the Board that the Collector’s intimation in Form No. 26 should be sent. A paragraph has been embodied in this section containing the instructions contained in G.O., No. 378, Financial, dated 10th June 1904.

Section 127.—has been revised so as to embody the instructions contained in the Government of India Circular No. 29 F/312-2, dated 3rd October 1906, recorded in G.O., Mis. No. 1203, Revenue, dated 26th October 1906.

Section 128—is unaltered.

Section 129.—In paragraph 2 “according to heads” has been added to the first sentence; this addition defines the method of dealing with the revised estimate and has been adopted from the Government of India Code, section 132.

The last paragraph of this section, as it stood, allowed the inclusion in the budget of unsanctioned works; this is contrary to the provisions of the Civil Account Code, the corresponding paragraph of the Government of India Code has therefore been substituted.

Section 130—is unaltered.

Section 131.—A note has been added under A (vii). “Communications and buildings” drawing attention to the last paragraph of section 129, the effect of which is that though estimates for unsanctioned works may accompany the budget, provision for the works must not be made in the budget.

The example given under demarcation has been modified in order to assimilate the sample rates with those likely to be actually met with in practice.

Under A (ix) the opening sentence has been omitted; there seems to be no object in prescribing that figures are to be given under each sub-head of A (ix) separately, as the rule is of general application.

Under B (i), “Salaries” instructions regarding the entry of progressive salaries have been modified to agree with the Civil Account Code.

Section 132.—The last sentence is new.

Section 133 (old section 134).—This paragraph appears to have been taken originally from the Government of India Code, where it is placed immediately below the list of items defined as falling under capital expenditure, and is intended to refer only to such items; in fact the words “of capital expenditure” which have now been inserted in the revised Code form part of the original Government of India Code, section 136.

It has already been laid down (section 129) that no new charge may be included in the budget until sanctioned by competent authority; the only “needful particular” regarding such works which must be entered in the budget explanatory note is the order sanctioning the works; the section has been altered in order to make this clear and prevent the needless repetition in the explanatory note of details which have already been approved in the estimate for the work.

Section 134 (old section 135)—is unaltered.

Section 135 (old section 136).—The last paragraph has been modified and a tabular form has been added in accordance with the instructions contained in Board’s Proceedings, Forest No. 71, dated 16th March 1906.

As the Collector’s budget estimate will in future only reach the Conservator on the 20th September (*vide* section 120) the explanations due by Conservators on the 20th August can no longer be based on the district budgets; hence the necessity for prescribing the submission of notes, or rather of chapter I of the budget in advance.

CHAPTER IV.

Section 136 (old section 137).—A foot-note has been added prescribing a reference in the cash book to the corresponding item in Form No. 6 whenever expenditure is incurred on felling, converting or transporting produce.

The audit office has to see that all such expenditure shown in the cash books is supported by corresponding entries in the timber returns and unless some reference is given in the cash book the waste of time entailed in picking out the item referred to from the hundreds of items in Form No. 10 is enormous. It is therefore proposed to add a column for serial numbers of items in Form No. 10, and the additional entry in the cash book will then consist only of the item number and the month in the return for which the transaction will be found.

Sections 137 and 138 (old sections 138 and 139)—are unaltered.

Section 139 (old section 140).—Only a verbal alteration has been made.

Section 140 (old section 141).—The insertion of the words “by the Collector” makes it clear that the District Forest-officer cannot report on such matters in his own name; the intention of the section is not changed.

Section 141 (old section 142).—Gold had been added; sovereigns were not current when the second edition of the Code was published.

Section 142 (old section 143).—Section 155 of the Government of India Code has been adopted. The Committee notes that paragraph (iii) is apparently at variance with the provisions of section 137 of the Civil Account Code, but, as the Government of India Code has been passed by the Government of India, the Committee recommends that the Government of India may be addressed to accord its sanction to the proposal.

Old section—144 has been moved to section 119.

Section 143 (old section 145).—The last sentence is an addition, made with reference to the instructions contained in Board’s Proceedings, Forest No. 570, dated 14th December 1898.

Section 144 (old section 147).—Expenditure on the feed and keep of live-stock has been cut out of the list of items for which estimates must be prepared and sanction obtained. A sentence has been added empowering the District Forest officer to sanction expenditure on capital and ordinary works up to a limit of Rs. 50 and Rs. 200 respectively; this power was already implied but not expressed though approved of in Board’s Proceedings, Forest No. 360, dated 14th June 1895. In the Government of India Code, Divisional officers are given larger powers (up to Rs. 200) under

capital expenditure, but no mention is made of their powers of sanction under ordinary expenditure. The Committee considers that the existing limits may be adhered to, especially as it is proposed (section 229) to allow Conservators to delegate further powers to Deputy Conservators. Provision has also been made to enable Range officers to carry out on their own responsibility urgent petty repairs, delay in the execution of which frequently renders more extensive and expensive repairs necessary.

Section 145 (old section 148).—The rules regarding the powers of purchase of furniture were rather involved in the second edition of the Code; Collectors and Conservators had power to sanction country-made articles of furniture up to a maximum of Rs. 100 for each item, but whereas the powers of Conservators were limited to a total amount of Rs. 500, those of Collectors were unlimited. In the revised section, the limit of Rs. 500 has been imposed on Collectors as well as on Conservators, and the limitations regarding the cost of each item have been more clearly stated. "Stores, tools and plant" have been added under heading A.

Old section 149—is incorporated in this section.

Section 146 (old section 150).—Verbal alterations have been made in the last sentence to render it clearer.

Section 147 (old section 146).—Government of India Code, section 156, has been adopted; this transfers the powers of sanctioning payment of rent up to a certain limit from the Board to Conservators. As similar power is granted under the Government of India Code, and as the change will save correspondence, as moreover the Forest Department is a quasi-commercial department, the change appears advisable and the Committee is of opinion that there is no danger of the power being abused by Conservators.

Section 148 (old section 151).—The first paragraph has been slightly modified; its meaning as it stood was far from clear. Verbal alterations have been made at the commencement of paragraph 3, the only one of importance being the omission of the word "general"; the powers and responsibilities of Conservators have been so enlarged that the word is out of place here.

Section 149 (old section 152).—The word "budget" has been added in the first line as a necessary qualification to "estimate". Paragraph 2 of section 164, Government of India Code, has been substituted for the latter portion of this section; it is more appropriate than the existing section and contains an important rule which does not at present find place in the Code, viz., the prohibition of allowing charges actually incurred in one year to stand over for payment from the following year's budget grant.

Section 150 (old section 153)—is unaltered.

Section 151 (old section 154).—As the schedule of rates has to be maintained by the District Forest-officer, the Collector cannot be expected to be aware of all alterations in the schedule. The responsibility for communicating such alterations to the Conservator has therefore been transferred to the District Forest-officer. Most of the units of work have been adopted from the Public Works Department Code.

Section 152 (old section 155).—The wording of the first three lines has been altered and a register of sanctioned works prescribed for Conservator's offices. This register, though not hitherto prescribed, is actually maintained in order to facilitate the preparation of the monthly return to the Accountant-General, but it should also serve as a means for enabling the Conservator to watch the completion of sanctioned works.

Section 153—is new. Without the return here prescribed the Conservator has no means of knowing how much of the budget grant has been allotted by the District Forest-officer for petty works, and though the amount of each item may be trifling, the total may be large enough to absorb a considerable portion of the budget grant over the utilisation of which the Conservator has to exercise control.

Section 154 (old section 156).—The word "daily" has been struck out for reasons already given under section 10.

Section 155 (old section 157).—A third item has been added to the definition of contracts to provide for those which combine the elements of Lump-sum and Schedule contracts. The foot-note regarding exemption of forest contracts from

stamp duty has been brought up to date, and the powers of Forest-officers to enter into contracts have been modified and incorporated in the text of the section instead of being relegated to a foot-note. The Committee is of opinion that the existing powers of Forest-officers in the matter of selling forest produce are out of all proportion to the powers of the same officers in the matter of sanctioning expenditure and that a radical change is necessary in order to enable Conservators to exercise control over the disposal of forest produce, which is often a much more important matter than the sanctioning of expenditure. It is important also that Government should be safeguarded from the possibility of suits for breach of contracts entered into without due consideration by a sanguine District Forest-officer and from loss of revenue caused by the sale of produce below market rates. The Conservator must also see that no monopoly in favor of any one purchaser is created and that the disposal of timber, etc., to the best advantage is not hampered by the grant of preferential rights of purchase to any one individual or firm.

Section 156—is new. Contracts have now been divided into two main heads, viz.,—

A.—Those concerned with the disposal of forest produce.

B.—Those entered into for the execution of works. Under A fall, (1) contracts for the departmental supply of fuel to industrial concerns, timber to mines or timber merchants, minor produce (*e.g.*, gallnuts, nux-vomica, etc.) to merchants, and (2) leases of forest areas to purchasers for the removal of timber, fuel or minor produce either on payment of a lump sum or at a fixed rate per unit of area leased or of produce removed.

As regards contracts falling under class (1) it is true that no heavy expenditure can be incurred without the sanction of the Conservator, but under existing conditions he may sanction expenditure under the impression that the produce extracted is to be sold at fixed rates in depots, while the District Forest-officer may enter into a contract to dispose of the whole of the produce to one person without the Conservator having any knowledge of the conditions of sale. As regards contracts falling under class (2), the District Forest-officer has at present absolute power to dispose of enormous quantities of the growing stock of his forests without any reference to the Conservator; the objections to this are too manifold to need enumeration. While providing for the necessary control by the Conservator, the Committee recognises that it is unnecessary to remove from the District Forest-officer the whole of his power in the matter of entering into contracts and is of opinion that a limit of Rs. 1,000 will suit the requirements of the case; this sum has accordingly been entered in the revised Code.

It is also provided as a further safeguard that no contracts falling under the above class and exceeding Rs. 1,000 in value shall be binding on Government until they are countersigned by the Collector. This ensures the Collector being kept acquainted with all large works undertaken in his district.

For contracts falling under class B, the powers of the District Forest-officer have been reduced from Rs. 6,000 to Rs. 5,000, which figure corresponds with that in section 133 and is sufficiently high to cover almost all ordinary contracts which the District Forest-officer may have to deal with; a proviso has been added to prevent the rates approved of by the Conservator in the plan of operations (*vide* penultimate paragraph of section 82) being exceeded without his consent.

The Committee considers it inadvisable to allow subordinate officers in a district to enter into any contracts without the knowledge of the District Forest-officer and has accordingly omitted all mention of such officers.

In the existing Code the Collector is given unlimited power in the matter of contracts, but as the financial control of the Department rests with the Conservator, and as technical questions may arise in connection with the conditions of contracts (especially those under class A), the Conservator is evidently the correct authority for the control of such matters.

Under section 229, the Conservator can increase the powers of Deputy Conservators in the matter of entering into contracts. The Committee notes that the powers of entering into contracts hitherto exercised by District Forest-officer have

not hitherto been exercised by District Forest-officers in other parts of India, as the Government of India proposes in its circular 18-230-9-F., dated 16th July 1906, to allow Conservator to delegate powers in these matters.

Section 157 (old section 158).—Paragraph I has been modified in accordance with the orders regarding Government promissory notes communicated with Board's Proceedings, Forest No. 26, dated 11th February 1904.

Paragraph I (iv).—It has been found impossible in many cases to recover the original receipt granted for a pass-book, without which, under the existing rule, no return of a pass-book is allowed; in practice when the original receipt cannot be produced, a receipt in Form No. 40 is taken from the depositor; an addition authorising this procedure has now been made. The security deposit register is one of the important registers which the Inspector of Local Fund Accounts has to check at the time of his annual inspection; much time is lost in picking the receipts for returned pass-books out of the various connected files in which it is usual to record them; at the same time column 14 of the register of deposits is practically useless as it is only in exceptional cases that the depositor attends in person at the District-Forest office to receive his pass-book, and even in such cases the width of the column is too small for any ordinary signature. It is therefore proposed that in future receipts shall be numbered as received and filed in numerical order, their numbers being entered in column 14 of the register. The receipts cannot then be lost sight of in the records, and the check of the register will be facilitated.

Paragraph I (vi).—The foot-note has been added in accordance with Board's Proceedings, Forest Mis. No. 859, dated 24th November 1902.

Paragraph II (ix).—Has been inserted in accordance with Board's Proceedings, Forest No. 176, dated 29th August 1904.

The Postmaster-General has intimated in his No. R. 4¹²¹⁷⁴/₁₉₃₀₁, dated 9th July 1906, that he has no modifications to suggest in the rules.

Section 158 (old section 159).—The addition to paragraph 1 of this section, as proposed by Mr. Sim, has the approval of the Committee. In cases, such as those quoted, the Conservator's sanction is a mere matter of form, the obtaining of which involves a certain amount of office work which will be saved by allowing the District Forest-officer to sanction such refunds. As the Conservator has to watch the utilization of the budget grant under "I. Refunds", a monthly list of sanctions accorded by the District Forest-officer is required.

The second paragraph provides a check on the recovery of face-value permits, without which it would be possible for a dishonest subordinate to sell the recovered permits which, at the time of the original issue, are shown as disposed of in the stock accounts.

Section 159 (old section 160)—is unaltered.

Section 160 (old section 161).—In line 8 "Conservator" has been substituted for "Accountant-General" as the audit of Revenue accounts rests with the former.

Sections 161 and 162 (old sections 162) and 163—are unaltered, except for the addition of a reference to Appendix XXXII.

Section 163 (old section 164).—In the entry referring to Form No. 39 the words "permit-issuing" have been replaced by "revenue-remitting"; payment by commission is not limited to permit-issuing officers whereas the revised phrase covers all cases of such payments.

In paragraph 2 the words "for payment" have been omitted as they infer pre-audit; charges on account of sanctioned works are incurred by Range officers without pre-audit. The Accountant-General is willing to accept the District Forest-officer's signature to each contingent bill as a certificate of the charges in each bill being passed by him; this will obviate the necessity for the District Forest-officer signing all the sub-vouchers accompanying contingent abstract bills (Form No. 41 and bills), a waste of time against which District Forest-officers have protested for several years; the necessary alterations have been made in this paragraph.

Section 164 (old section 165).—As vouchers are submitted in two instalments (*vide* section 202), the last line of this section has been modified.

Section 165 (old section 166).—The words "with a cheque" have been struck out of the first paragraph; it is not necessary for the District Forest-officer to issue a special cheque for the pay of the permanent staff; he includes pay of temporary establishment and advance for works in one cheque.

Mr. Sim proposed to exclude Rangers, Deputy Rangers and Foresters from the rule in the third paragraph, but the Committee observes that, as the District Forest-officer has powers of suspending these subordinates and as he alone knows the dates of their relief and return to duty, they should be included in the absentee statement prepared in his office. "Absentee statement" is a more appropriate term than "leave statement" as it includes absences due to suspension or deputation.

Section 166 (old section 167).—The last fourteen words of the first paragraph have been added by Mr. Sim. The entry of the dates of payment in original bills serves as a useful check against double payments of arrears.

The meaning of the second paragraph has been made clearer by a slight verbal alteration.

Section 167—is new; it is adopted from section 182 of the Government of India Code and contains useful information from the Civil Account Code.

Sections 168 and 169—are unaltered.

Section 170.—Mr. Sim proposed to entirely alter the last clause and prescribe countersignature of Conservators' bills by the Board. Both the Conservators on the Committee strongly objected to this proposal on the grounds that Conservators in other parts of India are not subject to this restriction, that Collectors' travelling allowance bills do not require countersignature before payment, that great delay would result in obtaining payment as the Controlling officer would also be an Inspecting officer and might be on tour in the hill tracts of Ganjam while the Conservator in Tinnevely was waiting for his travelling allowance. After a careful consideration of the above facts, the other members of the Committee are of opinion that special provision for countersignature need not be made.

Section 171.—A few verbal alterations have been made.

Section 172.—The words "and are allowable under the rules of the Civil Service Regulations" have been cut out, as this check is performed by the Audit office, not by the Controlling officer. Under the system of forest accounts, the District Forest-office is the pre-audit office taking the place of the Treasury Deputy Collector's office in the revenue department; the District Forest-officer's signature to a bill is therefore evidence of pre-audit and the Controlling officer's duties are limited to those prescribed in article 1161 of the Civil Service Regulations.

Sections 173 and 174—are unaltered.

Section 175.—The rule that the name of the District Treasury must be entered on all chalans received from taluk or sub-treasuries has been struck out by Mr. Sim as serving no useful purpose.

Section 176.—As treasury receipts are either chalans or advice lists (*vide* section 175), the latter terms have been adopted in this section.

Section 177—is practically unaltered.

Sections 178 and 179—are unaltered.

Section 180.—The Committee has struck out the sentence alluding to the possibility of a clerk being in the habit of signing letters for the head of the office, as this is a practice which it is not desirable in any way to encourage and the sentence in question might be construed as authorising as an ordinary occurrence, a procedure which should only be followed in very exceptional cases. The latter half of the section has been adopted with modifications from the Government of India Code, section 193, except the last seven words which have been added as they are necessary to provide for occasions on which an Assistant is in temporary charge of office work, and for the signing of the Accountant-General's objection statements by an officer other than the Accountant-General himself.

Section 181.—With the exception of the omission of the words "and duplicate" in accordance with Board's Proceedings, Forest No. 1066, dated 17th December 1904, the section is unaltered.

The note at end of the section is taken from the Government of India Code, section 194, and is in accordance with the procedure in this Presidency.

Section 182—has been considerably shortened by the omission of details which now find place in the form prescribed in Board's Proceedings, Forest No. 160, dated 9th August 1904; the form and the section as it now stands were approved in Government Order, No. 776, Revenue, dated 21st July 1904, printed with the above Board's Proceedings.

Section 183—is unaltered.

Section 184.—Under this section as it stood, all revenue paid into the Bank of Madras at Madras was credited in accounts of the Central Circle; the Conservators of the remaining circles could exercise no check over such remittances, the Conservator of the Central Circle was unaware of the objects and details of the remittances, and this want of check allowed openings for fraud; further the financial returns of each circle were falsified, and the redistribution of the revenue in the annual financial statement (*vide* page xcvi of the Forest Administration Report for 1904-1905) entailed much unnecessary and confusing work. In the second paragraph of section 197, Government of India Code, it is laid down that the accounts of each Circle should be adjusted separately; and the Committee is of opinion that the fact that the Presidency Bank happens to be situated in the Central Circle should not prevent the keeping of separate accounts at the Bank for each Circle. Until a few years ago the Bank credited forest revenue to the *district* of origin, and no inconvenience appears to have resulted; there can therefore be no difficulty in crediting revenue to the *Circle* of origin. The Accountant-General was consulted on this point and had no objection to offer, and the latter portion of the section has been drafted by him.

Section 185.—Lines 5 and 6 are new; they take the place of the old fifth paragraph, omitting all mention of the Collector who has no practical interest in the applications. The fifth paragraph is new; at the close of 1905-1906 savings had to be transferred from certain districts, but the withdrawal of the funds was not intimated to the District Forest-officers by the Accountant-General with the result that overdrawals took place; the new paragraph has been inserted to prevent the repetition of such mistakes.

At the end of the section instructions for crediting cheques drawn during the last three months of the year have been added.

Section 186.—The section is unaltered, but a new illustration has been substituted in the foot note; the original illustration was copied from the Government of India Code and is not suited to the conditions existing in Madras, where what is required is an arrangement by which the risks of theft of Government money in transit may be diminished, especially when the Range office is several miles away from the nearest treasury, and the amount of actual cash kept by the Ranger should be kept as small as possible.

Sections 187, 189 and 190—are unaltered.

Section 188.—The last paragraph has been adopted from section 154, Government of India Code, with the modification that in the penultimate line "endorsed" has been inserted before "made payable to"; these instructions are necessary as the District Forest-officer frequently pays for service stamps by cheque and occasionally (section 186) uses cheques for purposes of remittance of revenue.

Section 191—has been modified to bring it into line with the existing practice; the return of the list of cheques to the District Forest-officer after countersignature by the Treasury Deputy Collector is necessary, so that the former officer may post his register before despatching his list to the Accountant-General.

Section 192—is unaltered.

Section 193.—The last sentence is new and is intended to safeguard both the payee and Government, the former against being made to sign for money he does not actually receive, the latter against being charged cash on the strength of a voucher signed for adjustment of advances.

Section 194.—In accordance with Board's Proceedings, Forest No. 379, dated 1st August 1897, the advance to a clerk may be for the purpose of disbursing travelling allowance in sums not exceeding Rs. 10, which is the minimum amount for which a cheque may be drawn; the necessary addition has been made.

As the monthly contingent expenses in Conservators' offices frequently exceed Rs. 50, thus necessitating the drawing of more than one cheque, and consequent delay during the Conservator's absence on tour in placing the Manager in funds, the limit of advance admissible to Managers has been raised to Rs. 150. The opportunity has also been taken by striking out *clerks* from the second sentence of the section to restrict the purposes for which advances may be made to clerks.

The Conservators are of opinion that the Manager of a Conservator's office should be treated as a Ranger for the purposes of this section; they point out that, whereas a young Ranger on Rs. 50 may be trusted with Rs. 1,000, a Manager on Rs. 150 and with many years service towards pension is classed as a clerk and cannot be trusted with more than Rs. 50; also that, when absent on tour, the Conservator is compelled to trust his Manager with sums amounting to Rs. 600 for payment of establishment, purchase of service labels, etc., for which the Conservator is held personally responsible. The Accountant-General insists on the Conservator's personal responsibility for the disbursement of salaries to his office establishment, but admits that he is not liable for the safe custody of the money with which he must, when absent from head-quarters, entrust the Manager.

The same arguments apply in a lesser degree to the District Forest-officer and his Head Clerk.

The maximum advance allowable to Deputy Rangers in charge of Ranges has been raised from Rs. 200 to Rs. 400, as it has been found that the Rs. 200 limit is too low to allow for the proper progress of works and entails either frequent issues of cheques or an application to the Collector to sanction advances beyond the prescribed limits.

Under officers to whom the limit of Rs. 1,000 applies, Assistant and Extra Assistant Conservators have been added in accordance with orders communicated in Board's Proceedings, Forest No. 90, dated 23rd March 1903.

Sections 195, 196 and 197—are unaltered.

Section 198.—As it is unnecessary to balance an account except when a transaction has taken place since it was last balanced, the section has been altered accordingly. The initials of the District Forest-officer are sufficient evidence of his having checked the account, and the difference between initialling and signing in districts in which there are upwards of a hundred accounts-current is considerable. The rule that each account was to be balanced on the day on which the accounts were closed for the month was unworkable as the ledger cannot be posted until the Range accounts and vouchers have been checked—an operation which occupies some days. The right time for the District Forest-officer to initial the ledger accounts is when he checks appendix I to Form No. 16, and the section has accordingly been altered so as to allow for this check up to the date of despatch of the monthly accounts.

Section 199.—As the section stood it might be read that on opening a new ledger the accounts existing in the old ledger should be renumbered in the old ledger; its meaning has now been made clear by Mr. Sim. A note has been added explaining how accounts should be linked up to facilitate tracing them through the ledgers.

Section 200.—Provision has been made in the addition to the first paragraph for the punctual despatch of accounts in the absence of the District Forest-officer, in accordance with Board's Proceedings, No. 267, dated 5th July 1898, and letter No. 3951-h, dated 15th August 1898, from the Accountant-General.

The instructions regarding the preparation of appendix I have been brought up to date.

The monthly return of sanctions accorded by Conservators is submitted by Conservators (*vide* section 152) and not by District Forest-officers; the reference to it in this section is therefore cut out.

Section 201 (old section 200-A)—is unaltered.

Section 202 (old section 201).—The wording of the opening sentence has been altered in order to make its meaning clearer. At the Accountant-General's request

provision has been made for the despatch of vouchers by registered post. A sentence has been added at the end of the first paragraph regarding the destruction of service bearing covers, which, if not destroyed, form a bulky and useless record and make it possible for old covers to be mixed up in current accounts and charged for a second time.

The exception at the end of the section has been inserted with reference to the addition which has been made to the first paragraph of section 200.

Section 203 (old section 202).—As the whole office establishment is busy with the preparation of the accounts due to the Accountant-General until the date of their despatch, it is evident that the returns due to the Conservator cannot be prepared in time for despatch on the same day; it is therefore proposed to allow three days more for their preparation and the commencement of the section has been modified accordingly.

Head V has been added to the list of the portions of Form No. 46, a copy of which has to be sent to the Conservator, as that officer has to check the miscellaneous revenue falling under this head.

At the suggestion of the Conservators the Committee recommends the addition of a return (Form No. 16) to this section; the object of the new return is to enable the Conservator to watch the utilization of budget allotments and the collection of revenue budgetted for; it also serves as a check on the quarterly indents for letters of credit and enables the Conservator to advise the Collector of any savings likely to occur in his district. A copy shall be sent to the Collector for the purpose indicated in section 126. As it is important that this statement should be in the hands of Conservators as early as possible, its submission on the same day as the monthly accounts are despatched to the Accountant-General, is provided for.

Sections 204, 205 and 206 (old sections 203, 204 and 205)—are unaltered.

Section 207 (old section 206).—“Depot officers” have been struck out, as they submit their accounts to their Range officers for incorporation in the Range accounts; a verbal alteration has been made in line 11 in order to make it clear that the rule does not apply to Range officers only. In the following paragraph an alteration has been made ordering the incorporation in the accounts of each Range of the accounts of all officers subordinate to the Range officer, who, being in charge of the unit of administration, must be held responsible for all the accounts of the unit in the same way that the District Forest-officer is held responsible for the accounts of the district.

Section 208 (old section 207).—As the Range applications for funds include the pay due to establishment, they cannot be prepared before the last day of the month, i.e., some days subsequent to the submission of Range accounts; the date for the submission of applications for funds has been altered accordingly.

Although for the sake of convenience the pay due to the Range establishment is included in the application for funds and in the amount of the cheque issued by the District Forest-officer, the sum required for such payments does not form part of the advance for works in the Range; the section has been enlarged so as to distinguish between the advance for works and the sum required for disbursement of pay already earned by the establishment.

It has been found that the pay bills submitted by the Range officers are liable to detention in the District Forest office owing to intrigues, and that this power of detention gives office clerks an undesirable influence over Range officers. This can always be remedied by the District Forest-officer refusing to pass the pay bills of the office establishment until all Range pay bills have been checked and passed, but a general rule to this effect would be unfair to the clerks who might be deprived of their pay for a week or more by a Ranger neglecting (intentionally or otherwise) to submit his pay bills.

The section as revised prescribes the submission of pay bills with the application for funds and their prompt check and return to the Range officer, and, in order to ensure this, suggests that the District Forest-officer, when in camp, should have with him such documents as are required for checking the bills.

Section 209 (old section 208).—It has frequently been brought to the notice of the Board of Revenue and of Conservators that the half-yearly inspections of Range offices and of depots (section 210) absorb more of the time of the District Forest-officer than is justified by the importance of these inspections and in Board's Proceedings, Forest No. 203, dated 9th May 1896, it was ordered that an absolute adherence to the rule was not required. To thoroughly inspect the accounts, registers and records of a Range office at least two full days are required; for a depot in which stock books have to be checked and balanced and stock taken, the work may occupy three or more days; for a district with five Ranges and five depots, the District Forest-officer has to devote 25 days, out of the 90 he is expected to spend in camp, to inspecting offices and accounts, etc., instead of applying his technical knowledge to the development and improvement of the forests; nor do the 25 days complete the tale of time sacrificed; for, in order to complete the inspection the District Forest-officer has to travel the length and breadth of his district, generally outside his forests, usually by road, and several days are wasted in this manner; thus practically half the touring of the District Forest-officer consists in moving from office to depot or *vice versa* for purposes of inspection.

The modification of this section will enable the District Forest-officer to move more freely through his district, paying unexpected visits to Ranges and forests in which the progress of work is unsatisfactory.

In its report on section 60 the Committee has suggested the appointment of Itinerating Depot Inspectors who will relieve the District Forest-officer of a portion of his inspection duties, but further relief is necessary and as in the Government of India Code, section 171 (ii), an annual inspection of disbursers' offices is considered sufficient, the Committee is of opinion that the same interval between inspections may be allowed in this Presidency, and has modified the section accordingly.

The Committee has perused Mr. A. W. Lushington's proposed questions for the inspection of Range reserves and after due consideration is of opinion that the mass of detail they contain is so great that a District Forest-officer would be greatly hampered in his work if he had to devote his time during inspection to searching for and verifying information on the very large number of points raised in the proposed questions. The Committee would point out that District Forest-officers are an educated, and almost without exception, a specially trained body of men, of whom it has been said that their only fault is excess of zeal, and that they may be trusted to look after the protection and development of their forests and in connection therewith to search for and develop markets for the produce of the forests having due regard to local conditions, without being tied down to write replies to an exhaustive catechism designed to meet every imaginable point in every kind of forest, locality and condition. As a resumé of the large number of details a District Forest-officer has to attend to, the list of questions is instructive; as a catechism to be answered at each inspection of reserves, it would be an encumbrance.

Section 210 (old section 209)—With reference to the remarks on the preceding section, the word “half” has been struck out of line 2. Under section 97 the Conservator has the power to order more frequent inspections when necessary.

Section 211 (old section 210).—A new paragraph has been added to introduce a further check on the utilization of budget grants; as pointed out with reference to section 126, the Conservator cannot compel the Collector to surrender funds, but the returns he receives in accordance with section 203, coupled with his knowledge of the districts and officers in charge, enable him to foresee probable savings and to advise Collectors of the same; should a Collector differ in opinion, the new paragraph provides for a reference being made to the Board of Revenue.

Section 212 (old section 211).—The Committee recommends the introduction of the form in use in the Southern Circle office in preference to that proposed by Mr. Hooper. A second paragraph has been added to provide for the monthly absentee statement prepared in accordance with the instructions of the Accountant-General. The Conservators point out that the Audit office expects their statements to show acting promotions among guards, due to the absence of executive officers and Foresters, and that they cannot supply this information as the promotion of guards rests not with them but with District Forest-officers. Acting promotions among

guards should be shown in the absentee statements submitted by District Forest-officers under section 165. The Committee has not embodied this rule in the Code as it appears to be the natural construction to be placed on sections 165 and 212 read together.

Section 213 (old section 212).—The Committee has adopted the alterations proposed by Mr. Sim with the exception of the portion prescribing periodical inspection of District Forest offices by Collectors. District Forest offices are inspected annually by Conservators and Inspectors of Local Fund Accounts; Collectors see these reports and can at any time inspect the whole or any part of the records and registers of the Forest Branches of their offices; it is not necessary to prescribe periodical inspections. The Committee has added a sentence to ensure that the Conservators' recommendations are not lost sight of.

Section 214 (old section 213).—A verbal alteration has been made to make the meaning of the section clearer.

Sections 215 to 219 (old sections 214 to 219)—are unaltered except for the insertion of the words "nor should new forms be introduced" in section 219; the restriction was introduced in section 274 by Mr. Sim and will bear repetition here; it is necessary to prevent the undue growth of office work and the multiplication of returns.

CHAPTER V.

This chapter deals with the important question of the relative positions of Conservator, Collector and District Forest-officer which has been fully discussed at the beginning of this report.

Section 221 (old section 220).—As, under revised section 228, the District Forest-officer can correspond direct with the Conservator on certain specified subjects, a reference to this fact has to be entered in this section which defines his position. A reference to section 232 and 233 has also been added, as this section, even in the existing Code, empowers the Conservator to issue orders under certain conditions; and the omission of any mention of this exception to the general rule in section 220, when the present edition of the Code was drawn up, was evidently an oversight.

The last five words of the second paragraph were added by Mr. Sim; they make it clear that even in matters on which the District Forest-officer may correspond direct with the Conservator, he remains subject to the control of the Collector.

The third and fourth paragraphs are new; they provide firstly for the Conservator being kept informed of all orders passed by the Collector, which may affect the working of reserves, and secondly, for reference to the Board by the Conservator in cases in which he is unable to agree with the Collector. Provision for reference to the Board by the Collector is made in section 228.

Section 222 (old section 221).—As proposed by Mr. Sim the second half of this section has been cut out and the subject has been dealt with in detail in section 228. In the first half of the section three exceptions have been added, of which the first supplies an evident omission (see preceding section), the second has been dealt with above and the third enables the District Forest-officer to address his own subordinates, taluk officials, etc., in his own name, while the proviso prevents him from issuing orders as District Forest-officer which he would not be authorised to issue as the Collector's Forest Assistant in the name of the Collector. This exception involves no radical change in the procedure now followed and removes the paper anomaly, resulting from the existing sections 221 and 222 under which a Tahsildar on receipt of a letter from the Collector addresses his reply to the District Forest-officer.

The second paragraph incorporates existing rules which at present find no place in the Code.

Sections 223 and 224 (old sections 222 and 223)—have been modified to accord with the preceding sections.

A new paragraph has been added to section 223 to provide for the more speedy disposal of papers by the District Forest-officer during his absence from head-quarters; the extra cost incurred in carrying extra records will be more than covered by the savings under official postage.

Section 225 (old section 224).—As demi-official letters have no official recognition all reference to them has been omitted, and provision has been made for direct correspondence between the Conservator and the District Forest-officer on certain subjects whilst as regards other subjects the District Forest-officer is authorised to address the Conservator by office-note through the Collector; in the present Code such office notes were only allowed on "purely technical and account matters" and the Collector was the sole judge of whether the subject matter of an office-note was technical or not. Cases have occurred in which office-notes to the address of the Conservator have been suppressed by the Collector who has refused to report the withholding of the same to the Board on the grounds that they did not deal with purely technical matters. The Committee sees no reason to impose this restriction and considers it desirable that whenever a Collector stops an office-note, whatever the subject, he should report the fact to the Board for orders.

Section 226 (old section 225).—The addition of the words "under closed cover" has for objects, firstly to prevent the loss or intentional abstraction of any papers, secondly to prevent the premature disclosure of the contents of any papers and thirdly to ensure the prompt delivery of papers to the District Forest-officer by removing from the office staff all temptation to keep interesting papers to read.

Section 227 (old section 226).—The Committee does not approve of Mr. Sim's proposal to allow orders on forest matters to be given by word of mouth; misconceptions and mistakes might occur at any time, and the Committee considers that in any matter of sufficient importance to require the Collector's orders, those orders should be in writing; at the same time it fully recognises the importance of the District Forest-officer keeping in touch with the Collector and that ten minutes' conversation frequently goes further towards the solution of a problem than several sheets of writing, and it has therefore introduced a sentence recommending personal interviews as frequently as possible.

Sections 228 and 229—old section 227 has been entirely recast; and for reasons given at the beginning of this report, Mr. Sim's proposals have been considerably modified. The first three subjects on which Mr. Sim proposed to allow the Collector to delegate powers to the District Forest-officer are subjects which already pertain to the Conservator, and the Collector cannot delegate the powers of the Conservator to the District Forest-officer; such delegation must emanate from the Conservator.

The Committee has firstly enumerated the subjects on which the District Forest-officer may correspond direct with the Conservator and secondly empowered the Conservator to delegate his powers on any such subjects.

The list of subjects corresponds approximately with Mr. Sim's list except as regards appeals; as all appeals which lie to the Conservator are appeals against orders of the District Forest-officer, the power to deal with such appeals cannot be delegated to that officer.

Since the Committee first discussed this section, the Government of India Circular No. 18—230—9-F., dated 15th July 1906, has been received; a list of 18 items regarding which a Conservator may delegate his powers forms an enclosure to the circular, and these items have been dealt with in the opening paragraphs of this report.

The Committee considers that the Conservator should have absolute power to withdraw the delegation of any powers granted under this section.

Section 230 (old section 228)—has been modified in accordance with existing conditions; the Accountant-General audits cash, the Conservator timber accounts.

Section 231 (old section 229).—The unanswered reference list was abolished in 1898 (Board's Proceedings, Land Revenue, No. 105, dated 23rd April 1898) and only a business statement is now required.

Section 232 (old sections 230 and 231)—has been modified in order to bring it into conformity with sections 228 and 233 and to bring out more forcibly the obligation on the part of the District Forest-officer to carry out the Conservator's recommendations, and has transferred from the Conservator to the Collector the duty of reporting to the Board any difference of opinion which may exist (*vide* section 233).

Section 233 (old section 232).—The words “without delay” have been substituted for “in due course” in line 8, in order to impress on Collectors that the Conservator’s inspection notes are of some importance and that the District Forest-officer is expected to take prompt action on them.

Section 234 (old section 233).—The instructions regarding the conduct of civil suits have been amplified, in accordance with Government Order, No. 3541, Revenue, dated 30th August 1895, in Board’s Proceedings, Forest No. 565, dated 1st October 1895. The management of civil suits is necessarily left to Collectors. The Conservator should be informed of the institution of any civil suit, as he frequently has knowledge of the past history of the subject of litigation, which may be of great value; hence the provision that, even when want of time precludes the Collector from submitting his report through the Conservator, a copy should be sent to that officer.

Section 235 (old section 234).—The instructions regarding correspondence issued in Board’s Proceedings, Forest No. 4, dated 4th January 1904, have been added to this section.

Section 236 (old section 235)—is unaltered.

Section 237 (old section 236).—The maintenance of an alphabetical index to the “circular file” has been prescribed in order to facilitate reference, and a second paragraph has been added regarding the maintenance of a service order book, which is a necessary register already maintained in most District Forest-offices.

Section 238 (old section 237)—is unaltered.

Section 239 (old section 238).—A reference to the special rules for registry and custody of maps has been added.

Section 240 (old section 239)—is unaltered.

Section 241 (old section 240).—The publication of monthly statements of receipts and expenditure has been prescribed with reference to Board’s Proceedings, Forest No. 746, dated 5th March 1884, and the purport of Government Order, No. 463, Revenue, dated 22nd May 1906, has been incorporated.

Section 242 (old section 241).—A sentence has been inserted to enable any officer to see, by a reference to the fly leaf, whether the *addenda* and *corrigenda* to each Code have been posted in it.

Sections 243 and 244 (old section 242 and 243)—are unaltered.

Section 245 (old section 244).—A reference to the Board’s orders on the subject of the destruction of records has been added. As old Form No. 36 is maintained in the Conservator’s office, it has been struck out of this section which deals with District Forest and Range offices.

The list of papers which may be destroyed after a fixed number of years has been revised, the most important alteration being the prescription that District Forest-officer’s weekly reports should be retained for ten years. These reports frequently contain information on boundary and land disputes which may be of great value in the defence of suits.

The Committee desires to record its opinion that the destruction of Forest records needs most careful supervision and that the selection of papers for destruction should never be entrusted to any but a gazetted officer, as many papers intimately connected with questions of ownership of land exist in the records and their preservation is a matter of the utmost importance.

Section 246 (old section 245).—The definition of other offices has been modified so as to include Working-Plans offices.

Section 247 (old section 246).—The last four lines of the first paragraph have been added in order to reduce the work hitherto entailed in writing up in the new year’s register full details of cases pending from the past year. Complete check is afforded by entry of the serial numbers and much clerical labour is saved.

Section 248 (old section 247).—The smallest Circle now contains eight Forest districts and 6,000 square miles of reserved forests and reserved lands; to suggest that the Conservator must annually visit in detail 3,000 square miles of forest in addition to inspecting eight District Forest offices is a counsel of perfection impossible of realization.

The section has therefore been modified, and while the inspection of forests, and not merely of districts, has been insisted on, the compass of such inspections has been roughly defined so as to bring the instructions into the range of practicability.

Provision has been made at the end of the section for the results of these inspections being communicated to the Collector, while only important matters will be brought to the notice of the Board as suggested by Mr. Sim.

The printing of the Inspection notes in the district press was prescribed in Board’s Proceedings, Forest No. 554, dated 17th December 1897.

Section 249—is taken from Mr. Sim’s draft with two slight verbal alterations. The Committee considers that it is unnecessary as the Conservator’s position is already sufficiently defined, but leaves the question of its omission for the decision of Government.

Section 250 (old section 248)—is unaltered.

Section 251 (old section 249).—As it may not always be advisable to allow the Manager to open the letters of the Conservator, a phrase has been inserted giving the Conservator discretion to allow or prohibit this procedure.

Section 252 (old section 250)—has been modified to correspond with the preceding section.

Section 253 (old section 251).—A slight alteration has been made in the first paragraph, abolishing the necessity for a covering letter in addition to an endorsement on simple matters.

Section 254 (old section 252).—As correspondence registers are maintained for the calendar year, the same year has been adopted in this section.

Mr. Sim’s proposed addition to this section has been more appropriately placed in section 237.

Section 255 (old section 253)—is unaltered.

Sections 256 and 257 (old sections 254 and 255)—have been rearranged; the second and third paragraphs of section 257 have been adopted from the Public Works Department Code; their utility is obvious.

Tents have been added to item 6, and items 10 and 11 have been added.

The latter portion of the penultimate paragraph of section 257 has been adopted from the Public Works Department Code; it is a fair and reasonable provision, and its insertion will help to make District Forest-officers realise their responsibilities in the matter of stores, etc.

Section 258 (old section 256)—omitted all mention of the Working-Plans officers; this has been remedied.

Section 259 (old section 257).—“Depot” has been struck out as the form of transfer report is not appropriate.

Section 260—is new and provides for the transfer of subordinates not in charge of ranges. As regards Deputy Rangers, they have no territorial jurisdiction when not in Range charge, and the head of the Range will be held responsible for all property entrusted to their charge. Foresters, Guards and Depot-keepers are on a different footing; they cannot be called in to head-quarters to hand over charge, nor can the Range officer always personally superintend the transfer; a transfer report is therefore required; that for Guards prescribed in Board’s Proceedings, Forest No. 96, dated 15th March 1902, will serve for Foresters also, and a new form (No. 64) has been approved by the committee for Depot-keepers. The stock in depots being frequently of considerable value, the Conservator should scrutinise the depot transfer reports.

CHAPTER VI.

Section 261 (old section 258).—The portion of G.O., No. 167, Revenue, dated 5th March 1901, relating to the printing of notes by the Conservators as appendices to the Board’s report has been added to this section.

Sections 262 and 263 (old sections 259 and 260)—have been altered in accordance with the instructions communicated in Board’s Proceedings, Forest No. 175, dated 29th August 1904.

Sections 264, 265 and 266 (old sections 261, 262 and 263)—are unaltered.

Section 267 (old section 264).—The latter portion has been added; it supplies an acknowledged want and is adopted from the Government of India Code.

Section 268 (old section 265).—The 28 lb. maund has been prescribed as the unit in place of the 25 lb. maund as being of more general utility and more easily convertible into tons.

Sections 269, 270 and 271 (old sections 266, 267 and 268)—are unaltered.

Section 272 (old section 269).—The list of miscellaneous returns in this section has been struck out by Mr. Sim, a consolidated list of registers and returns being given on pages to of the Code.

Instructions regarding the half-yearly tour statements of District Forest-officers have been amplified in accordance with the orders already in force.

Section 273 (old section 270)—is unaltered.

Section 274—has been added by Mr. Sim; the Committee has slightly modified the wording.

Section 275 (old section 271)—has been modified in accordance with the orders of Government regarding the preparation of the Administration Report of the Presidency.

Section 276 (old section 272)—is unaltered.

Section 277 (old section 273).—As papers connected with the service of subordinates are kept in the Forest Branch of the Collector's office, time will be saved if references concerning them are made direct to the District Forest-officer and not to the Collector; the section has been modified accordingly.

The concluding sentence has been altered so as to make the District Forest officer the head of the office for Forest Guards; the maintenance of Guards service registers cannot be entrusted to Rangers who are by inference responsible for them under the existing Code.

Section 278—is new and provides for the record of information which is very necessary for the proper control of subordinates.

III.—REPORT ON THE APPENDICES TO THE CODE.

Appendix I—comprises all the Code forms in numerical order; they have been individually dealt with in the portion of this report relating to forms.

Appendix II (Old Appendix I)—*Rules for the occupation of Forest Rest-houses*.—No change has been made in these rules—*vide* report on section 16 of the Code.

Appendix III (Old Appendix II)—*Rules for the use of Government boats*.—The rules are unaltered.

Appendix IV (Old Appendix III).—Cooper's Hill having been abolished, the regulations for the appointment of probationers to the Indian Forest Service for 1906, as published in the *Fort St. George Gazette*, dated 23rd January 1906, have been substituted for the old appendix.

Appendix V (Old Appendix IV-A).—The Dehra Dun school having been raised to the status of a college (*vide* Government of India circular No. 11—166-2-F., dated 5th June 1906, recorded in G.O., No. 581-R-/Forest No. 84, dated 22nd June 1906), the revised rules circulated with the endorsement of Government No. 4197-A/1 Rev., dated 5th November 1906, have been substituted for Old Appendix IV-A.

Appendix VI (Old Appendix IV-B).—Rule IV has been modified by the addition of a portion of rule IV of appendix V to the India Code which contains the latest rulings. This appendix may need further modification when the new Dehra Dun College prospectus is issued.

Appendix VII (Old Appendix IV-C).—In line 2 of rule I, the words "Entrance examination" have been entered to make the meaning of the rule clear. The title of the college has been altered. In rule I (3) the reference to the Government of India rule has been cut out as the rule in question no longer exists.

Appendix VIII (Old Appendix V)—has been modified in accordance with the Public Service Notification published in the *Fort St. George Gazette*, dated 3rd July 1906.

Appendix IX (Old Appendix VI).—The Conservators on the Committee are of opinion that the existing rules do not allow enough latitude and tend to tie an Assistant down at head-quarters with insufficient supervision, when he ought to be touring with the District Forest-officer. They point out that the District Forest-officer cannot plan short tours, the chief object of which is to impart knowledge on certain subjects to the Assistant as his regular tours occupy all his available time, and urge that the Assistant will gain more general knowledge of the flora and the field work by regularly accompanying the District Forest-officer, while at the same time he will be under supervision and removed from the temptations of head-quarter distractions. The Conservators therefore propose to omit under 1 the whole of clause (d), and under 2 clauses (c) and (d); as regards C it may be pointed out that it takes the establishment of a District Forest-office nearly fifteen days in each month to prepare all the returns due to the Accountant-General, the Conservator and the Board; it would be impossible for the Assistant to do this work; for 3 (c) it is proposed to substitute "study of the disposal number system".

Under 8, provision for extending the Assistant's knowledge until he is required to take charge of a sub-division or district has been made, and the section has been made permissive, not compulsory, as the Assistant's services may be required for special works.

The committee accepts the proposals of the Conservators.

Appendix X (Old Appendix VII)—has been corrected in accordance with the revised prescriptions contained in the body of the Code.

Appendix XI (Old Appendix VIII)—is unaltered.

Appendix XII (Old Appendix IX)—has been modified in accordance with Government Order, No. 459, Revenue (Forest No. 70), dated 21st May 1906.

New Appendix XIII.—This new appendix is an extract from letter No. 82-F., dated 30th January 1906, from the Government of India, containing the rules defining the position of the Inspector-General of Forests with respect to the Local Government. The committee considers it advisable to incorporate these rules in the Code.

New Appendix XIV.—This is the form of Forest journal referred to in section 88; it was approved in Board's Proceedings, Forest No. 131, dated 20th June 1905.

Appendix XV (Old Appendix X)—is unaltered except for the introduction of the new sub-heads which appear in section 110 of the Code.

Appendix XVI (Old Appendix X-A).—In the body of the Code (section 144-iii) it is stated that this appendix contains rules for the supply of tents; the appendix has been slightly modified so as to show how the supply is made. Form B has been slightly modified in order to obviate the waste of space entailed by allotting a wide column for the entry of the name of District or Range, and provision has been made for entering the number and date of manufacture of each tent reported on. A slight alteration has been made in the instructions for pitching tents under 5 (2).

Appendix XVII (Old Appendix XI)—is unaltered except that the units have been changed from yards to feet, in accordance with the units of work prescribed in section 151. A paragraph has been added prescribing the report and specification which should accompany every estimate.

Appendix XVIII (Old Appendix XII)—is practically unaltered, but a sample specification has been added.

Appendices XIX, XX, XXI (Old Appendices XIII, XIV, XV)—are unaltered.

New Appendices XXII to XXVIII.—These additions provide for the more usual forms of lease and working contract entered into by District Forest-officers; they have been drawn up by the Government Solicitor. It has been found that in the past some leases have been so roughly drawn up that their conditions could not be legally enforced, or that the lessee could claim more than it was intended to include in his lease. These new forms will, it is hoped, obviate such mistakes in the future.

Appendix XXIX (Old Appendix XVI).—A foot-note has been added in accordance with Board's Proceedings, Forest No. 490, dated 3rd September 1885.

Appendix XXX (Old Appendix XVI-A).—A few additions have been made at the instance of the Conservators who have practical experience of the points requiring attention.

Register of outstandings.—This was inserted in the Code in 1901; it does not appear to serve any useful purpose as Form No. 14 (Old Form No. 9) shows all outstandings and their recovery, and the Committee sees no object in recording the information twice over.

Appendix XXXI (Old Appendix XVII).—The question of suitability of the present uniforms was raised in 1902 and has been under correspondence ever since. The red piping of the existing uniforms is strongly objected to, as being unserviceable and looking shabby after but little use. The braid on Rangers' uniforms adds to their expense and weight, serves no useful purpose, and soon looks untidy. The trees and crowns on Rangers' collars soon tarnish and the red cloth becomes dirty and discoloured.

The Committee has endeavoured to prescribe a simple, cheap, serviceable uniform for all grades; all piping, braid, shoulder straps, etc., have been done away with, and aluminium stars have been substituted for crowns and trees; the stars cannot be put on upside down, and can be cleaned; they are lighter, more durable and cheaper than the trees and crowns. A whistle has been added to the uniform of all grades; it is important to have a means of signalling in the forests.

Appendix XXXII (Old Appendix XVIII).—is unaltered.

Appendix XXXIII (Old Appendix XIX).—To form E a heading "number of accused" has been added, as it not infrequently happens that judgment is passed in respect of only some of the accused and unless information on this point is given, the District Forest office registers are wrongly posted. In form A, an addition has been made under 5, to prevent the summoning of witnesses whose evidence is not required, and to assist the District Forest-officer in deciding on the genuineness and strength of the cases reported. The remaining alterations have been made with reference to orders already in force.

Appendix XXXIV (Old Appendix XX).—is unaltered. The Conservators are of opinion that it would be to the interests of Government and of the department if the Provident fund could be converted into a pension fund. They point out that the amount an officer puts into the Provident fund can never be large enough to provide a pension for his widow and that consequently he has to make other provision, whereas with a pension fund he would have the satisfaction of knowing that in case of accidents his family would have an assured income and he would therefore be able to devote more of his time, energies and income to his work. It is not to the interests of Government that officers should be in a perpetual state of trying to make both ends meet and economising in clothes, food and horseflesh in order to make some sort of provision for their families. A pension fund on lines somewhat similar to those of the Civil Service Pension fund, with pensions proportionate to the payments and with cessation of all payments on retirement would be heartily welcomed by the department.

New Appendix XXXV.—The rules for the registration and storage of maps are based on the rules in force in the Government of India Survey office. The rules are very necessary for Forest offices which deal with large numbers of maps.

Appendix XXXVI (Old Appendix XXI).—As the timber returns of District Forest offices are also checked by the Inspecting staff of the Accountant-General's office, a reference to appendix XXX has been added, and a further question has been inserted in order to provide a check both on the accounts work in the Conservator's office and on the execution of the Conservator's orders in the District Forest office.

Appendix XXXVII (Old Appendix XXII-A).—In the old appendix questions relating to depot inspection were mixed up with those referring to office inspection. These questions (old Nos. 8, 9, 10, 13) have been struck out. It having been decided that Form No. 19 is only required for credit sales, the questions referring to this form have been modified accordingly.

The list of registers in question 31 has been amplified.

Appendix XXXVIII (Old Appendix XXII-B).—The heading has been altered so as to make the form applicable to forest depots as well as to sale depots, and a question has been added to ensure the check of stock with the invoices with which it is received.

IV.—REPORT ON FORMS.

Form No. 1 (Old Form No. 1).—The headings of the columns on the right-hand half of the form vary for Imperial, Provincial and Subordinate services. The new sample shows the headings for each class. The column "To class of Sub-Assistant Conservator" is omitted; there are only half a dozen of the old Sub-Assistant class left and they are all in the Provincial service now; if it is necessary to show the dates on which they became Sub-Assistant Conservators, entries can be made in the remark column; a column for Extra Deputies has been added under the Provincial service.

Form No. 2 (Old Form No. 1-A).—is unchanged. The form should show name and pay of occupant, but there is no room for the extra columns.

Form No. 3 (Old Form No. 2).—is unchanged.

Form No. 4 (Old Form No. 3).—Column 5, add "or other produce" to heading.

Columns 12 and 14.—Cut out maunds and candies and substitute tons, cwts., qrs., lb.; the maund is a variable weight and the English weights should be introduced; a quarter = 28 lb. = one maund in several places.

Form No. 5 (Old Form No. 3-A).—Columns 1 to 6 of the second page are repetitions of columns already given on the first page; the form should be wider, and all the necessary columns should be on one side.

Form No. 6 (Old Form No. 3-B).—is unchanged.

New Form No. 7.—*Vide* sections 89 and 92. This form is intended to show the gross yield of timber fellings and to enable the District Forest-officer and the audit office to exercise an effectual check over loss by conversion. It will replace the various "felling registers" now maintained for timber operations.

Form No. 8 (Old Form No. 4).—We suggest omission of column "number of trees felled" as form No. 7 now supplies this.

Form No. 9 (Old Form No. 5).—A foot-note has been added to prevent the confusion arising when a log passes through several depots and is renumbered in each; so long as the tree number and log letter are preserved the intermediate depot numbers are of no importance.

Form No. 10 (Old Form No. 6).—A column for "serial number" has been added to facilitate check with accounts (*vide* report on section 96). Column 3 has been omitted as new form 7 gives the necessary information.

Form No. 11 (Old Form No. 7).—A column for "serial number in Form No. 10" has been added to facilitate check between the two forms.

New Form No. 12.—This form is in use and enables the Conservator to check requisitions for sanction to write off dryage and wastage.

Form No. 13 (Old Form No. 8).—is unchanged except by the addition (as to other monthly timber returns) of the word "Range" in the heading.

Form No. 14 (Old Form No. 9).—A column to show date from which each item is outstanding has been added; also a footnote directing the entry in red ink of all items outstanding for over six months.

New Form No. 15.—This provides for a record of leases being maintained in accordance with section 101.

New Form No. 16.—*Vide* section 203. This keeps the Conservator informed of the progress made and the condition of funds in each district. It is already in use.

New Form No. 17.—is the form referred to in section 208; it is actually in use.

Forms Nos. 18, 19, 20 (Old Forms Nos. 10, 11, 12).—are unaltered, except for the omission of "logs and sleepers" from the last.

Form No. 21 (Old Form No. 13).—A column for "date of disposal" has been added.

Form No. 22 (Old Form No. 14).—A column for "serial number" has been added, to make compliance with the provisions of section 104 possible.

New Form No. 23.—This corresponds to Form No. 17 of the first edition of the Code, with a column added to show the value of work done by the elephants.

New Form No. 24.—This is a return of cost and keep of bullocks and of work done by them; it is necessary as the department has now a large number of cattle which if not kept fully employed do not pay their way.

Old Form No. 15—is cancelled being no longer required.

Form No. 25 (Old Form No. 16).—The budget sub-heads have been modified to agree with those in section 110.

Forms Nos. 26, 27, 28 and 29 (Old Forms Nos. 17, 17-A, 18 and 19)—are unchanged.

Old Form No. 20—is cancelled; the form is never used and finds no place in the Government of India Code.

Form No. 30 (Old Form No. 21).—Necessary heads for "gold" entries have been added.

Forms Nos. 31 and 32 (Old Forms Nos. 22 and 23)—are unchanged.

Form No. 33 (Old Form No. 24).—To the heading of the third column "office" has been added, as the District Forest-officer, Conservator, Board or Government may be the sanctioning authority.

Form No. 34 (Old Form No. 25).—The heading of column 11 has been changed to "number of receipt" (*vide* section 157).

Form No. 35 (Old Form No. 25-A)—unchanged. It is pointed out that certificate No. 2 is absurd; the District Forest-officer does not travel with his peons by jutka and cannot be aware of what their actual expenses amount to, nor can he certify that they travelled by any special means of conveyance in cases in which they are sent long distances on special duty.

Form No. 36 (Old Form No. 26)—is unchanged.

Form No. 37 (Old Form No. 26-A), approved in Government Order No. 776, Revenue, dated 21st July 1904.—A line for "daily total" has been added at the foot of the form; this will prevent additions being made by the subordinate who pays the coolies.

To the foot-note, "The signature of a witness must be obtained when possible" has been added; the Accountant-General cannot allow thumb impressions to take the place of the signature of a witness, but recognises that when payments are made in the forests it may not always be possible to obtain a witness; when this is the case the paying officer should certify to it above his signature.

Form No. 38 (Old Form No. 27)—"Daily" has been struck out of the heading—*vide* report on section 10.

"Range" has been substituted for "District" as this form is principally, if not solely, used for payments by or under the authority of Range officers.

Form No. 39 (Old Form No. 27-A).—For "Permit Issuing officer," "Revenue remitting officer" has been substituted; depotkeepers and others remit revenue and are paid on commission as well as Permit Issuing officers.

Form No. 40 (Old Form No. 28).—The words "passed for Rs. " are intended for cases in which the District Forest-officer passes a voucher as a bill *before* the amount is disbursed, and are not appropriate with reference to payments already made by a subordinate; the District Forest-officer does not then pass the bill for payment, but approves the payment made.

Payments to contractors may be in cash, partly in cash and partly by adjustment of advances, or entirely by adjustment of advances. It is important that the exact nature of the payment should be noted on the voucher so that recoveries of advances can be watched, and so that contractors themselves may be protected from being called on to refund money which they have never received. The entries at the foot of the form have been modified accordingly.

Form No. 41 (Old Form No. 28-A)—is unaltered.

Form No. 42 (Old Form No. 29).—A marginal entry has been added to assist the Conservator in determining whether the amount applied for is commensurate with the requirements of the district.

The entries "Undrawn balance of first quarter's credit, second, third and fourth," are unnecessary and are simplified into "Undrawn balance of previous credits."

Form No. 43 (Old Form No. 30)—is unchanged.

Form No. 44 (Old Form No. 31).—A form of endorsement for the Treasury officer to fill in has been added, and the forwarding docket has been modified.

Form No. 45 (Old Form No. 32)—is unchanged.

Form No. 46 (Old Form No. 33).—Heads of service have been brought up to date to correspond with those shown in section 110. A foot-note has been added to Appendix I prescribing the entry in red ink of all outstandings over six months old.

Form No. 47 (Old Form No. 34).—It is proposed to insert a column, to show works approved of in the Plan of Operations, so that the Conservator may see that sanction is obtained for all approved of works and that the District Forest-officer may frequently have the provisions of the Plan of Operations brought to his notice.

Form No. 48 (Old Form No. 35).—The budget sub-heads have been modified to accord with section 110.

Forms Nos. 49 and 50 (Old Forms Nos. 36 and 37)—are unchanged.

Form No. 51 (Old Form No. 37-A), approved in G.O.s., No. 1254, Revenue, dated 7th December 1903, and No. 1330, Revenue, dated 23rd December 1903—is unaltered.

New Form No. 52—is the form referred to in section 212, and actually in use in two of the Circle offices.

New Form No. 53—is the form prescribed in section 241.

Form No. 54 (Old Form No. 38)—is unaltered.

Form No. 55 (Old Form No. 39)—"or from whom received" has been added to the heading of column 3 to make its meaning clearer.

Form No. 56 (Old Form No. 40).—"Maps" has been struck out of the heading as a separate map register is now prescribed in Appendix XXXV.

Form No. 57 (Old Form No. 41).—A column has been added to show the dates of receipt from and return to the District Magistrate of the judgments. Judgments in Forest cases are supposed to be sent to the District Forest-officer for perusal and return, but are actually sent most irregularly or not at all, and no record of the delay or failure to send the judgments for perusal is kept. The new column supplies the want and enables the District Forest-officer to bring to the notice of the District Magistrate any cases of delay on the part of his office.

Form No. 58 (Old Form No. 41-A)—is unaltered.

Form No. 59 (Old Form No. 41-B).—A column for "serial number" has been added—*vide* report on section 247.

Form No. 60 (Old Form No. 41-C).—It frequently happens that the nearest village to the scene of offence is not the village in which the offenders reside; thus the seized property may be in charge of the headman of village A, while the offenders live ten miles away in village B, and before the Forest Guard can get Form No. 60 signed, he has to find the offender in village A, take him to village B and find the headman, a feat not always easy to accomplish; to save the Forest Guard's time and to simplify the procedure, it is proposed that an order to the headman to release the seized property shall be given to the offender who can then suit his own convenience as to when he goes to take possession of his property. On receipt of the order he will sign Form No. 60, and the property will then be shown as released in the Forest accounts; the form has been modified accordingly.

The heading has also been altered, as the receipt refers to all releases and not only to those ordered under section 55 of the Madras Forest Act, or to "produce" as distinguished from "property".

Form No. 61 (Old Form No. 42)—is unaltered.

Form No. 62 (Old Form No. 43).—The form is unaltered, but the sample entries have been amplified to include permits and permit registers.

New Form No. 63.—This was prescribed in Board's Proceedings, No. 96, dated 15th March 1902.

New Form No. 64.—So far as the actual form goes this is the same as Form No. 62, but the entries required in the case of transfer of a depot differ so much from those required in the transfer of a Range office that it has been thought advisable to enter this as a separate form.

Forms Nos. 65 and 66 (Old Forms Nos. 44 and 45)—are unaltered.

Form No. 67 (Old Form No. 46).—The foot-note has been slightly altered, so that sub-division, etc., boundaries may also be shown in the return; this is necessary in order to know the total length of lines maintained during the year and to make the totals of columns 9 and 10 tally with the financial statement.

Form No. 68 (Old Form No. 47).—Headings of sub-divisions have been entered to make this form agree with the Government of India Code.

Form No. 69 (Old Form No. 48).—Headings of sub-divisions have been entered to make this form agree with the Government of India Code.

Forms Nos. 70 and 71 (Old Forms Nos. 49 and 50) are unaltered.

Form No. 72 (Old Form No. 51).—A foot-note adopted from the Government of India Code, has been added.

Form No. 73 (Old Form No. 52).—Headings of sub-divisions have been added as per Government of India Code.

Form No. 74 (Old Form No. 53) is unaltered.

Form No. 75 (Old Form No. 54).—Form No. 61, Government of India Code, has been substituted as being a more useful form than the existing one.

Form No. 76 (Old Form No. 55).—The form is unaltered, but a sub-division for leased forests has been added and the foot-note has for obvious reasons been struck out.

Form No. 77 (Old Form No. 56).—Sub-divisions as per preceding form have been introduced.

Forms Nos. 78 and 79 (Old Forms Nos. 57 and 58)—are unaltered.

Form No. 80 (Old Form No. 59).—The headings have been modified to correspond with the alterations in section 110.

Form No. 81 (Old Form No. 60)—is unaltered.

Forms Nos. 82 and 83 (Old Forms Nos. 61 and 62)—are unaltered.

Form No. 84 (Old Form No. 63).—This being an annual return and the monthly cost of keep being variable, column 4 should show the total *annual* cost; the heading has been altered accordingly and a column for "age" has been added, this being useful information to record in the annual return.

Form No. 85 (Old Form No. 64)—is unaltered.

Form No. 86 (Old Form No. 65)—is unaltered, but the sample entries have been modified so that the original cost of the tramway is not lost sight of.

Form No. 87 (Old Form No. 66).—A foot-note has been added embodying the Board's orders regarding inspections made without moving camp.

New Form No. 88.—This provides for a register of lands acquired by and forming an asset of the department.

III

Reference from the Board of Revenue (Land Revenue), Forest No. 1483/07, dated 15th July 1907.

ABSTRACT.—Requesting the sanction of the Government to the incorporation of a paragraph to section 120 of the draft Forest Code.

IV

Reference from the Board of Revenue (Land Revenue), dated 12th August 1907.

ABSTRACT.—Requesting the sanction of Government to an addition proposed to section 60 of the draft Forest Code now before them.

V

Proceedings of the Board of Revenue (Land Revenue), Forest Mis. No. 760, dated 19th September 1907.

ABSTRACT.—Recording Government Order informing the Accountant-General that the half-yearly list of Forest officers need not in future be prepared and submitting to Government an amendment to section 25 of the draft Forest Code.

VI

Letter—from A. R. LOFTUS-TOTTENHAM, Esq., M.A., I.C.S., Secretary to the Board of Revenue (Land Revenue).

To—the Secretary to Government, Revenue Department.

Dated—Madras, the 11th October 1907.

ABSTRACT.—Forwarding to Government six copies of the table of contents and the index to the draft Forest Code.

Order—No. 2788, Revenue, dated 14th November 1907.

Forest No. 139.

With the papers read above the President of the Committee appointed in G.O., No. 386, Revenue, dated 27th April 1906, for the revision of the Madras Forest Code submits for the consideration of Government a draft of the Code as revised. The Committee has accomplished the difficult task entrusted to it in an able and practical manner and the Government accept most of its recommendations. The new Code is approved subject to the following remarks and to the alterations noted below and to those others, mostly of a verbal nature, which are collected in the addendum to this order.

2. As observed by the committee in its report, the main question which had to be decided in connection with the revision of the Forest Code was the manner in which the division of authority between the Collector and the Conservator in forest matters should be carried out. In the opinion of Government the cardinal principle regulating this matter should be that in all its *external* relations, that is, those matters in which the department comes into direct contact with the public, such as the provision of grazing, the supply of firewood, the issue of timber for agricultural and domestic purposes and the like, the control of the Collector must be maintained and his orders must prevail. In *internal* matters and those relating to technical and departmental working, such as the framing of working plans the propagation and renewal of forests, and the appointment and control of the staff, the Conservator should decide. When owing to the intermixture of these two classes of subjects, the control must rest either with the Collector or with the Conservator, the Government consider that it should remain with the former. The Collector must accordingly control the felling, extraction, removal, and disposal of forest produce, and generally all matters affecting the privileges and convenience of the public. The Committee's recommendations appear to go too far in some respects in the direction of transferring authority from the Collector and require to be modified from this point of view, and the Board should carry out any amendments in the draft code which the application of the principle now laid down by Government may render necessary furnishing Government with a list of such alterations. In particular section 90 should be amended so as to vest in the Collector and not in the Conservator the decision as to the number and localities of sale depots.

3. Since, as thus indicated, the authority in all matters in which the department comes into contact with the needs of the people must remain with the Collector, the classes of subjects upon which the District Forest officer may correspond direct with the Conservator and upon which the Conservator may issue orders direct to him, as enumerated in section 228 requires revision. Moreover as the Collector is to be held responsible for working up to the sanctioned budget, the Government do not consider that District Forest-officers should be empowered to correspond direct with Conservators

on subjects connected with the budget and sanctioned plan of operations. The matters in which direct correspondence between Conservator and District Forest-officer may be allowed will accordingly be restricted to the following subjects:—

- (i) District Accounts.
- (ii) Subordinate Forest establishments, their touring and transfers and questions relating to their leave, pay, pensions and allowances under the Financial Codes (subject as regards transfers to the proviso of section 7).
- (iii) Sowing and planting, valuation surveys and silvicultural operations of all kinds.
- (iv) Departmental live stock, stores, tools and plant, books and maps, stationery, printing, exhibitions and specimens, statistics of all sorts, furniture of range offices, uniforms and accoutrements, tents and camp equipment.

4. The Government further consider, in order that the Collector may receive timely information of all subjects under direct correspondence, that clause II of section 228 should be amended so as to require the District Forest-officer to submit to the Collector twice a month, not merely a list of orders passed by the Conservator, but a list of all office notes or letters addressed to, and received from, the Conservator, with a sufficient abstract of their subject. Power should also be expressly given to the Collector to call for any file at any time for perusal. Clause III of section 228 will also be omitted, but it will of course be open to the Collector or to the Conservator to refer to the Board of Revenue for decision any matter in which either authority thinks that the orders issued by the other are contrary to the public interests.

5. Section 229 provides for the delegation by the Conservator to any Deputy Conservator, with the previous consent of the Collector, of the power to pass orders on certain subjects. It should also be provided that all orders passed by the Deputy Conservator in virtue of the powers thus delegated to him shall be shown in the list submitted to the Collector under clause II of section 228. The section should further provide that the powers delegated may be withdrawn subject to the same conditions as those under which they were granted.

6. As the contracts into which the department may enter for the exploitation of forests are liable closely to affect the interests of the inhabitants of the neighbouring areas, the Government consider that the power to enter into such contracts should remain with the Collector and should not vest in the Conservator. The Collector should however obtain the Conservator's advice before concluding any contract under class A as defined in section 156 of the draft Code involving a sum exceeding Rs. 10,000, or one under class B exceeding Rs. 7,000. At the same time the Government consider that the powers of District Forest-officers to enter into contracts might with advantage be extended. District Forest-officers will accordingly be authorized to make any contract of which the sum involved does not exceed Rs. 5,000 under class A or Rs. 5,000 under class B. No power to enter into contracts should be delegated to officers subordinate to the District Forest-officer.

7. Under the revised Code it is proposed to allow District Forest-officers to address Conservators direct in technical matters; there is thus no necessity to deprive Collectors of their present power of stopping without question any office-note between the District Forest-officers and the Conservators. Section 225 should be revised accordingly.

8. The Government consider that District Forest-officers should have the power to appoint, promote, transfer (within the limits of the District Forest officer's jurisdiction), punish and grant leave to all members of the subordinate Forest Service who are not members of the office staff and are not above the grade of Forester. The necessary alterations should be made in sections 33, 41, 42, 43, 44, 56, 212 and in Appendix X of the revised Code.

9. The method now adopted in the Revenue Special Tests of dividing the examination into two parts and allowing Acts and Code to be used for one part and not for the other should be extended to the Forest Tests also. The Board of Revenue is requested to recast sections 64, 65 and 66 accordingly.

10. The Board is requested to issue and introduce the revised Code as soon as possible embodying therein the alterations now ordered.

11. The Government are unable to accept the addition to section 24 which is proposed by the Committee in its report.

12. The Board is requested to report the cost of the new uniform prescribed in Appendix XXXI, in comparison with that of the present uniform.

13. The question of converting the Provident Fund into a Pension Fund cannot be considered in the present connection.

14. The Public Department will include Deputy Rangers under the term "Range Officers" in the list of officers prohibited from having pecuniary relations with the public.

Clerks on Rs. 50 and upwards, head clerks in District Forest offices, and second clerks of Conservators' offices—
Account Test, Lower Grade.
Managers of Conservators' offices—
Account Test, Higher Grade.

15. The Account Test has now been prescribed for the marginally-noted appointments. The Educational Department will make the necessary alterations in the Public Service and Special Tests notifications.

(True Extract.)

A. G. CARDEW,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
" the Public Department.
" the Educational Department.
" the Hon'ble Mr. C. J. Weir, I.C.S.
" L. E. Buckley, Esq., I.C.S.
" C. E. Brasier, Esq.
" F. A. Lodge, Esq.
Copy to the Accountant-General.

Forwarded to the

Educational Department

(By Order)

H. K. ...
Registrar.

APPENDIX.

Memorandum of alterations and additions to be made in the draft Forest Code.

1. *Section 11.*—The words "The Government Servants' Conduct Rules" should be substituted for the words "The rules regulating the personal conduct of Public Servants."

2. *Section 14.*—The words "Paragraphs 1068 to 1078 of Chapter X of Volume I of the 8th edition of the Public Works Department Code" should be substituted for the words "Paragraph 28 of Chapter XI of Volume I of the 6th edition of the Public Works Department Code."

3. *Section 15 and Appendix II* to the Code should be revised with reference to G.O., No. 837 W., dated 1st August 1907.

4. *Section 25.*—The instructions given in article 274 of the Government of India Forest Code on the subject of entering the dates of appointment "to present grade" should be embodied as a note to this section. In view of the instructions of the Government of India in Circular No. 28 F., dated 17th August 1907, this section should be altered so as to read as follows:—

"The Accountant-General will prepare a quarterly list of Forest officers down to and including Foresters in accordance with Form No. I taking care to see that all abbreviations and symbols denoting the professional training of officers and their qualifications, etc., as well as all other necessary particulars are correctly entered therein and supply copies of it to Government, the Board of Revenue, Conservators, Collectors and District Forest-officers. Subordinates of and above the class of Foresters will be supplied with copies of the list annually. In these lists Rangers will be shown as on one list for the Presidency, while Deputy Rangers and Foresters will be shown under the respective circles in which they are employed.

"All lists should contain an index."

5. *Section 28.*—The words "Or Deputy Rangers" should be omitted from the marginal abstract to this section. The term "Forest College" should be substituted for "Forest School" wherever the latter expression occurs in the revised Code.

6. *Sections 29, 31 and 32* should be revised in accordance with the rules approved in G.O., No. 2473, Revenue, dated 5th October 1907.

7. *Section 33.*—Between the words "control of" and "the Collector" the words "and revision by" should be inserted.

8. *Section 37.*—Rs. 500 should be substituted for Rs. 460 with reference to G.O., No. 1535, Revenue, dated 18th June 1907.

9. *Section 47.*—In the fourth line of clause (iii), the word "Conservator" should be substituted for the word "Collector."

10. *Section 51.*—The words "in the case of members of the District Forest, Sub-divisional and Range offices" should be substituted for the words "where the appointment of the officer in question rests with the District Forest-officer" occurring in clause (i).

11. *Section 53.*—The second sentence of section 53 in the existing Code should be substituted for the second paragraph of section 53 in the new Code.

12. *Section 57.*—The words "executive and protective staffs" should be altered into "Subordinate Forest Service".

13. *Section 59.*—At the end of line 1 of this section, after the words "Gazetted assistants," the words "not being working-plans officers" should be inserted; and in line 5, after the words "working-plans officers," the words "not being District Forest-officers" should be inserted. After the word "Conservator" in line 6, the following should be added, "the Collector concerned being duly informed of any permission so given".

14. *Section 60.*—The following should be substituted for the second sentence of this section:—

"In the case of clerks and others in District Forest, Sub-Divisional and Range offices, all appointments and promotions are subject to the control of and revision by the Collector, and the names of the clerks in District Forest offices will appear in their proper places in the Establishment list of the Collectorate."

The following provision should also be added:—

"When the Manager of a Conservator's office has served five years in such office he is liable to be transferred to another circle. Such transfers will be made under the orders of the Board of Revenue."

15. *Section 61.*—In the last paragraph the words "first and second grade" should be omitted.

16. *Section 68.*—The revised rules for the recruitment of Deputy Ranger do not prescribe the departmental test for candidates to that appointment. The necessary corrections should be made to this section.

17. *Section 84.*—In line 4 of the second paragraph, the words "put on record in writing" should be substituted for the word "taken".

18. *Section 85.*—In the last line of the first paragraph, the words "not exceeding 5 years" should be inserted between the words "period" and "as".

19. *Section 86.*—In the fourth heading under "The Fellings" in Part II, the words "forecast of condition of crops at their conclusion" appear to be repeated twice unnecessarily.

20. *Section 102.*—The words "and checking" should be inserted after the word "preparing".

21. In item A VIII C the word "Surveyars" should be corrected into "Surveys".

22. *Section 117.*—Item C surveys should be sub-divided into (1) Local Surveys and (2) Surveys of India.

23. *Section 120.*—After the first paragraph the following should be added as a new paragraph:—

"Deputy and Assistant Conservators of Forests draw pay according to their length of service—vide section 20. To enable the Board to make due provision in the budget estimate for their pay, the Accountant-General will furnish the Board on the 1st August in each year with a statement showing the pay that will be drawn by the several Deputy and Assistant Conservators during the ensuing financial year."

24. *Section 131.*—In the first line of the last paragraph sub-head (b) should be altered into sub-head (a).

25. *Section 157.*—In paragraph I, Rs. 5,000 in line 4 should be altered into Rs. 500 and in line 7 the words "rule 42 (g), section VII" should be corrected into "rule 45 (g), section VI".

26. *Section 165.*—In line 1 of the third paragraph, the words "or any Forest Guard" should be inserted between the words "service" and "is".

27. *Section 221.*—In paragraph 3, the word "working" in line 1 should be altered into "working-plan" and in line 4 the words "managed under a working-plan" should be inserted after the word "forest".

28. *Section 222.*—The proviso in the first paragraph of the section should be altered as follows:—

"provided that this shall not be held to empower the District Forest-officer to issue any orders to subordinate officers in his own name which he is not expressly authorized by rule or order to issue as the Collector's Forest Assistant."

29. *Section 233.*—At the end of the section, the words "and pending receipt of the Board's orders, action shall be suspended" should be added. The following addition should also be made:—

"All regular forest business will, except as herein provided, be transacted by the Collector, and the District Forest-officer should not accept or carry out any orders which have not emanated from him".

30. *Section 245.*—The following should be added at the end of the section:—

"The destruction of forest records needs most careful supervision and the selection of papers for destruction should never be entrusted to any but a gazetted officer, as many papers intimately connected with questions of ownership of land exist in the records and their preservation is a matter of the utmost importance."

31. *Form No. 20.*—The words "as detailed in Bill No. of 190-190" should be omitted.

32. *Form No. 25.*—Details under salaries should be altered with reference to G.Os., No. 336, Revenue, dated 10th April 1906, and No. 462, Revenue, dated 26th February 1907. An entry for Extra Deputy Conservators should be introduced into the form and the entry of Special Forest Settlement-officers should be omitted.

33. *Form No. 71.*—Section 246 to which reference is made in this form should be altered into section 247.

34. *Appendix IV* should be modified in accordance with the notification published in the Fort St. George Gazette, dated 7th May 1907.

35. *Appendix V.*—Rules 28 and 29 referred to in rule 28 (7) should be altered into 27 and 28, respectively.

36. *Appendix IX.*—For the last clause, the following should be substituted:—

"until the Assistant has passed the appropriate examinations specified in Appendix XII or been put in charge of a district."

37. *Appendix XII—Part I.*—In paragraph 3, the words "draw pay at a higher rate than Rs. 420 a month" should be substituted for the words "be promoted to the first grade of Assistant Conservators".

In paragraph 4, the words "draws pay at a higher rate than Rs. 500 a month" should be substituted for the words "is promoted to the fourth grade of Deputy Conservators".

Part II.—The words "either substantively or on probation" should be added to the word "appointment" occurring at the end of rules 4 (i) and 14.

The following footnote should be added to rule 14:—

"The period of one year mentioned in the rule shall be held to extend to and include the last day of the examination immediately following the actual termination of the year."

Rule 18 referred to in rule 17 should be altered into rule 16.

The footnote to rule 24 should be omitted and it should appear under rule 21, the asterisk being inserted after the word "years".

38. *Appendix XVI.*—The words "Code section 144" in the heading should be deleted.

39. *Appendix XXXI.*—In rule 1, the words "Subordinate Forest service" should be substituted for the words "Executive and Protective staff".

40. *Appendix XXXVII—Question 10.*—In the second paragraph the words "Circular No. 4 printed at page 213" should be altered into "the rules printed at pages 283 to 287".

Question 16.—The word "half" in the term "half-year" should be omitted.

Question 24.—Form No. 4 referred to in this question should be altered into form No. 8. Similarly in question No. 28 form No. 14 should be corrected into form No. 21.

57/32

Educational Dep

Cno 2922

2P

End.

2922-1
12-12-7-

Communicated to the C. G. E.

who is requested to submit, at an early date, a draft of the necessary additions to the Public Service and Special Test notifications with reference to para. 15

of Gono. 2788 Revenue dt 14th November, 07.

157
10-12-07C.G.E.
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Page 47 of cf.

To, The C.G.E., with Cops of Gono.
2788 Rev dt 14.11.07. *sent 13/12/7*

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51/32

Educational Dept

Cno 2922

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End.

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12-12-7-

Communicated to the C. G. E.

who is requested to submit, at an early date, a draft of the necessary additions to the Public Service and Special Test notifications with reference to para.

15 of Gono. 2788 Revenue dt 14th November, 07.

Page 47 of cf.

15/10-12-07

Obd 11-12-7.

80 10-12-07

To, The C.G.E., with Cops of Gono.
2788 Rev dt 14-11-07.

13/12/7

Received.....190 , Registered.....190

Subject.

Submitting for approval a draft
of the necessary additions to the
Public Service and Special Test
Notifications.

ENCLOSURES.

No. *One*

No. *6/1 D.*

Spare copies

One

Station

Madras

Dated the *10th* January 1908.

From (Name) *The Honble Mr. A. G. Bourne, D. Sc.,*
(Designation) *Commissioner for Government*
Examinations, Madras.

To the Secretary to the Government of Madras,
Educational Department

Sir,

In obedience to the order con-
tained in Endorsement No: 2922-1 Ed,
dated 12th December 1907, I have the honour
to submit for approval, a draft of the
necessary additions to the Public
Service and Special Test Notifications,
with reference to para 15 of G. O. No:
2788 Rev, dated the 14th November 1907.

I have the honour to be,
Your most obedient servant,
A. G. Bourne
Commissioner.

E. G. Bourne
10.1.8

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Draft Notification.
Public Service Notification.

In the table showing the various offices in 'Superior Service' as given under article 3 of the Revised Public Service Notification published in the Fort Saint George Gazette, dated September, 3rd, 1907, insert the following: —

'Under. E. Forest Department.'
Against (2) in col. 1, omit the words —
"The managers and"; and insert in
col. 2. "Account Test, Lower grade."
Correct (3) into (4) and insert in col. 2
against (4) — "Account Test, Lower grade".
omit - do - do and Translation Test, Lower grade

Add the following under. E. Forest Department.

(3) Second Clerks of	Account Test,	✓
Conservators' offices.	Lower grade.	"
(5) Managers of Con-	Translation Test,	
servators' offices.	Lower grade.	
	Account Test,	"
	Higher grade.	

Special Test Notification.

In col. 2 of the Schedule showing the offices or appointments for which the Special Tests are severally prescribed insert the following: —

55 (560) 5th/11/1907

Against Account Test, Higher grade -
 "(18) Managers of Conservators' offices"
 and Against Account Test, Lower grade -
 "(7) Clerks on Rs 50/- and upwards, Head
 Clerks in District Forest offices and
 Second clerks of Conservators' offices."

55/11/1907

5th/11/1907

Against Account Test, Higher grade -
 "(18) Managers of Conservators' offices"
 and Against Account Test, Lower grade -
 "(7) Clerks on Rs 50/- and upwards, Head
 Clerks in District Forest offices and
 Second clerks of Conservators' offices."

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 "(18) Managers of Conservators' offices"
 and Against Account Test, Lower grade -
 "(7) Clerks on Rs 50/- and upwards, Head
 Clerks in District Forest offices and
 Second clerks of Conservators' offices."

Against Account Test, Higher grade -
 "(18) Managers of Conservators' offices"
 and Against Account Test, Lower grade -
 "(7) Clerks on Rs 50/- and upwards, Head
 Clerks in District Forest offices and
 Second clerks of Conservators' offices."

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'Under - E. Forest Department.'

Against (2) in col: 1, omit the words - "The Managers and"; and insert in col: 2 - "Account Test, Lower grade." Correct (3) into (4) and insert in col: 2 against (4) - "Account Test, Lower grade."

Add the following under - E. Forest Department.

- | | | |
|---|---|---|
| (3) Second Clerks of Conservators' offices. | Account Test,
Lower grade. | " |
| (5) Managers of Conservators' offices. | Translation Test,
Lower grade.
Account Test,
Higher grade. | " |

Special Test Notification.

In col: 2 of the Schedule showing the offices or appointments for which the Special Tests are severally prescribed insert the following:-

- Against Account Test, Higher grade -
 "(18) Managers of Conservators' offices" and
 Against Account Test, Lower grade - "(7) Clerks on Rs 50/- and upwards, Head Clerks in District Forest Offices and Second Clerks of Conservators' offices."

NOTES.

In the table showing the various
 offices in Superior Service are given the
 details of the various duties and the various
 functions performed in the past and the
 present.

The following:

Number 2. Forest Department.

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(100) in the Forest Department.

2. The entry against "3. Head Clerks in the offices of ~~the~~ District
"Forest officers" in Col. 2 of the table on page 4 of the Public
Service Notification is "do. do." i.e., Translation Test,
Lower Grade. As this item 3 is changed into 4 and a fresh
entry is made as item 3, it would perhaps be better to
omit the words "do. do." occurring against it and insert
"Translation Test, Lower Grade." in their place. This alteration
does

38 2P

does not, however, necessitate any corresponding alteration in the Special Test Notification - vide item 15 in Cl. 2 on page 7 of the Special Test Notification against "Translation L. Test, Lower grade." The alterations suggested are noted in pencil in the draft notification.

3. A draft order is submitted which may, if approved, be sent to the Revenue Department for acceptance.

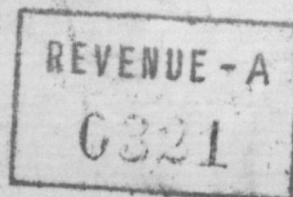
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R. Q. Angguman Cld. inter
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Rev. no.

Rev. Dept.

To Under Secretary



Reg. 24.1.08

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at p. 47 of

to ~~the~~ words "in the offices of the Conservators of Forests" may be omitted from item 2 as altered. The ~~word~~ intention of para 15 of G.O. No. 2788 of 14-11-07 appears to be to impose the Account Test - Lower Grade as a test qualification for all clerks on Rs. 50 and upwards, whether in the Conservators offices or in the St. Forest Offices.

¹¹ 29.1.08

Please see page 7 of G.O. 2788 of 14.8.07. where the proposals are more fully explained. The Accounts test lower grade is to be a special test for clerks on Rs 50 + upwards. Then it further explains that by second clerks - the clerks shown in the Rev. Int. list as "lower" clerks are meant. All these already get over Rs 50. + so are included in the first class.

The amended form may be on the following lines

(2). Clerks on Rs 50 + upwards in the Office of Conservators of Forests, Head Clerks in D.F. Offices —

{ Translation Lower
{ Acct. Test Lower.

(3). Managers of Conservators' Offices

{ Translation Lower
{ Acct. Test Higher

(4). Clerks on Rs 50 + upwards

Translation Lower.

the other schedule to correspond.
Edicty. for consideration
Edicty. no

301.8

Educational Dept.



Revuo N321A/-1

37.1.08

1/2/08

A^o L.P.

Educational Dept.

Will the Commissioner for High Examinations
please revise the draft notifications in the light of the
above remarks?



Ed no 2922-3
3/2-8

AD 2-2-08
3-2-08
C.S. Eus
3-2-8

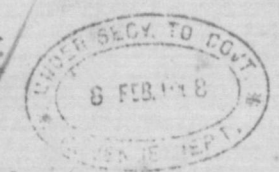
U.S. Rev. Dept. probably means
"account" instead of "translation" in
(4)

This has been assumed in
the revised notification
4-2-8

Ed no 2922-4
7/2-8

Rev. no. for remarks on the C.S. Eus
7-2-8

Yes. Sorry for mistake.
Draft accepted



Rev. no 321 A/18-2
10-2-08

Ed. no

Educational Dept.

See
11-2-8
12-2-8

Check notification before
sending to C.S. Eus
12-2-8

[E.
12
1,000-10-10-07.]

A1

4P

READ AGAIN G.O., No. _____, dated _____ 190
" " " " _____, " _____ 190

READ ALSO:-

C. No. 2922, From the *Rev. Sept.*, No. 2788, dated 14. 11. 1907
" " 84, " " *C. G. E.*, " 6/1.0, " 10-1-1908
" " _____, " " _____, " _____, " _____ 190

ORDER.
RS.

No. 111, dated 12/2 1908

The following notification will
be published in the Fort St George Gazette

20.1.08

21.1.08

22.1.08

12 (8) 2.08

To, The *cl. & Sept*
... *Full depth.*
... *Gazette.* *Compant*
14.2.08.

notification

(Revised)

Draft Notifications.

Public Service Notification.

In the table showing the various offices in "Superior Service &c" given under article 3 of the Revised Public Service Notification, published in the Fort St. George Gazette, dated September, 3rd, 1907, insert the following:—

"Under - E - Forest Department."

Against (2). in Column 1, omit the words — "The Managers and"; add in continuation — "Head-clerks in District Forest Offices" and add in Column 2 — "Account Test, Lower grade".

Against (3). in Column 1, omit the words — "Head-clerks in the offices of District Forest Offices" and insert, instead — "Managers of Conservators' offices", and in Column 2, omit the words — "do-do" and insert instead — "Translation Test, Lower grade" and "Account Test, Higher grade".

Add the following under E - Forest Department.

"(4) All clerks on Rs 50 and upwards in Forest Offices | Account Test, Lower grade |"

Special Test Notification.

In Column 2, of the Schedule showing the offices or appointments for which the Special Tests are severally prescribed, insert the following:—

Against, Account Test, Higher grade — "(18) Managers of Conservators' offices", and

Against, Account Test, Lower grade — "(7) Headclerks

in District Forest offices, and all clerks on Rs 50 and upwards in Forest offices".

5.2.08

APW 6.2.8

Press
For Gazette
Please show proof
14.2.08

(Revised)

Draft Notifications.

Public Service Notification.

In the table showing the various offices in "Superior Service &c," given under article 3 of the Revised Public Service Notification, published in the Fort Saint George Gazette, dated September, 3rd, 1907, insert the following:—

"Under. E. Forest Department"

Against (2). in Column 1, omit the words - "The manager and"; add in continuation - "Head-clerks in District Forest offices" - and add in Column 2 - "Account Test, Lower grade".

Against (3). in Column 1, omit the words - "Head-clerks in the offices of District Forest offices" - and insert, instead - "Managers of Conservators' offices", and in Column 2, omit the words - "do-do" and insert instead - "Translation Test, Lower grade" and "Account Test, Higher grade".

Add the following under E. Forest Department.

(4) All clerks on Rs 50 and upwards in Forest offices	Account Test, Lower grade.
---	----------------------------

Special Test Notification.

In Column 2, of the Schedule showing the offices or appointments for which the Special Tests are severally prescribed, insert the following:—

Against, Account Test, Higher grade - "(8) Managers of Conservators' offices", and
Against, Account Test, Lower grade - "(7) Headclerks

in District Forest offices, and all clerks on Rs 50 and upwards in Forest offices."

5.2.08

Adm 6.2.8

in the letter showing the various offices in which the letter is to be given under article 3 of the Revised Rules for the Forest Department, and in the first part of the following:-

Paragraph (2) in Column 1, under the words "The Manager must" - insert in Column 1, "and also in the District Forest Office" and also in Column 2 - "Accountant, Forest Office". Paragraph (3) in Column 1, under the words "The District Forest Officer" - insert in Column 1, "and also in the District Forest Office" and also in Column 2 - "Accountant, Forest Office".

[Redacted section]

(4) All clerks on Rs 50 and upwards in Forest offices | Accountant, Forest Office

The Column 2 of the Schedule showing the offices in which the letter is to be given, is as follows:-

First copy sent to Press.
Returned for signature.
Despatched in print.

Order complete. *10*
Letter only.
Order complete with Letter.

HEAD AGAIN G.O. No. 190

URGENT No. 2922-1 A
m. 2922-1 A
G.O. No. 84-1 A

44
6
Notes-1-10

ENCLOSURE TO G. No.

ORDER OF GOVERNMENT.

ORDER OF GOVERNMENT.

AGREEMENT WITH BIRTO.

PAGES NOT FILLED UP, BEING MEANT FOR DREATER IN ORIGINAL.

N.B.-
A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

Pres
Please send proof of notes at once
G.O. No. 84-1 A
19/7/11

Educational (1908) Department.

ORDINARY MS.

G.O., No. 112

DATED 13/2.08

order
page no: 3

(A)

[Despatch Abstract.]

The Madras Educational Exhibition

Sanctioning the payment to the Committee
of — of a grant of Rs. 288-13-8 in modification
of G.O. No. 36 Educational & 15th January 1908

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Stock Form No. 135.
4,000-27-4-06.

EDUCATIONAL DEPARTMENT.



Received.....190 , Registered.....190

Subject.

Requesting that in the circumstances stated the amount of grant sanctioned in G.O. No. 36 Educational dated 16th January 1908 towards the expenses of the Educational Exhibition held in Madras viz. Rs 283-13-8 may be altered to Rs 288-13-8.

ENCLOSURES.

No.

Spare copies

Ref. one. No. 2869/7 of 28th Jan 1908

Station Madras , Dated the 28th January 1908 .

From (Name) The Hon'ble Mr. A.G. Bourne, D.Sc., F.R.S.,

(Designation) Director of Public Instruction,

To the Secretary to the Government of Madras,
Educational Department.

Sir,

With reference to G.O. No. 36, Educational, Mis., dated 16th January 1908, sanctioning a further grant towards the expenses of the Madras Educational Exhibition, I have the honour to recommend that the amount of grant sanctioned viz., Rs. 283-13-8 be altered to Rs. 288-13-8 the amount recommended in para. 1 of my letter R.C. No. 2869/7 dated 10th January 1908 and that the amount Rs. 483-13-8 entered as deficit (by a mistake in copying) in para. 2 of the same letter be read as Rs. 488-13-8.

I have the honour to be,

Sir,

Your most obedient servant,

Arthur Bourne

For Director of Public Instruction.

K.P.D.

READ ALSO:—

" " , " " " "..... " 190

[illegible]

No. 112, dated 13/2 1908

Misc

G

In modification of G.O. No. 36 Est., dated 15th January 1908, sanction is accorded to the payment to the Committee of the Madras Educational Exhibition of a grant of Rs 288-13-8.

10
12-2-08
issue
class
13-2-8

To the S. P. G. ^{Sp} ^{Def'd} 13/2 14/2/8
Accountant General.

12/2/23

When given for copying _____
When copied _____ } 190
When examined _____
When signed _____

READ AGAIN G.O., No. _____, DATED
190 .

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.--
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.