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G.O., No. 121

DATED 16th Feb. 1895

INDEXED.

[Despatch Abstract.]

MADRAS FOREST CODE.

Recording Proceedings, Revenue Department, approving the
draft----prepared by Mr. R. C. C. Carr, I. C. S.

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BACK PAPERS.

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

FURTHER PAPERS.

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Govt. of {1894} Madras. REVENUE.

Issued

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G.O., 10th December 1894, No. 866.

DECEMBER.

Madras Forest Code.

Approving the draft — prepared by Mr.
R. C. C. Carr, I.C.S.



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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 7th August 1894, Forest No. 1019, Mis.:—

Read—the following letter from R. C. C. CARR, Esq., Officer on Special Duty, Board of Revenue (Land Revenue), to the Secretary to the Commissioners of Land Revenue, dated 12th May 1894:—

I have the honour to submit herewith a proof-copy of the Madras Forest Code, as revised by me, under the orders contained in G.O., No. 38, Public, dated 16th January 1894. The work of revision has been carried out under the direction of the Forest Member of the Board, and the earlier proofs have already received his approval.

2. In accordance with the orders of Government the revision has been conducted so as to bring the Madras Code as far as possible into conformity with the latest (*i.e.*, the fourth) edition of the India Code. In one sense, therefore, the Code now submitted is a Madras edition of the Code prescribed for other parts of India, but the somewhat peculiar conditions of Forest administration in this Presidency demand in some cases different treatment from that found suitable elsewhere. On this account the practice already in force has, here and there, been maintained, in preference to an amended procedure prescribed to meet conditions which do not exist in Madras. Forest departmental law and procedure have, moreover, been the subjects of many Government Orders and Board's Proceedings, since the issue of the first edition just nine years ago, and the effect of these numerous orders has been embodied in the revised Code. In a few instances, the above authorities have, indeed, been departed from, but the special orders of the Forest Member have been taken upon all the more important deviations of this nature.

3. I have had the advantage of discussing the major portion of the Code, section by section, with Mr. Popert, the senior Conservator, and many of the proposed alterations have been worked out in consultation with him. In the matter of accounts, I have also had the assistance of Mr. Morris, the Deputy Accountant-General, and most of the innovations now suggested in Chapter III are based upon his proposals. When the Code had been put into type, the two officers above mentioned came to the Board's office and discussed the main alterations with Mr. Sturrock and myself. The chief points upon which we were able to agree at this conference are alluded in the explanatory memorandum herewith submitted.

4. In this memorandum all the principal amendments are explained *seriatim*, and the document has, I fear, extended to a considerable length; but it seemed advisable to deal somewhat fully with each noteworthy change in the Code, so that the exact effect of the revised edition might be understood.

5. My period of special duty expires to-day, but with the permission of the Board and Government, I propose to submit a final proof of the whole Code in the course of two or three weeks, so as to allow time for the discovery of errors and to enable the Conservators of the Northern and Southern Circles to see the new Code and to make their remarks thereon. I also require a little more time to complete the work of indexing and to pass the final page proofs when furnished by the press. I think that all this can be done by June 1st at latest, and as the new Code is urgently required, I will submit the final proofs as soon as possible. It cannot unfortunately be ready in time to be introduced with the next forest year which begins on July 1st, but I think it might come into force on January 1, 1895.

Read—also the following letter from R. C. C. CARR, Esq., to the Secretary to the Commissioners of Land Revenue, dated July 1894:—

In continuation of my letter of May 13, 1894, I have the honour to submit herewith a proof-copy of the second Edition of the Forest Code as finally revised. Another

copy of the explanatory memorandum in which a few alterations have been made is also submitted.

2. Proof-copies of the revised Code were forwarded to the Conservators, Northern and Southern Circles, for perusal, and I have had the advantage of receiving numerous suggestions from these officers, as well as from various District Forest-officers, who were also consulted. A considerable number of useful amendments have been carried out in compliance with these suggestions.

3. I request that the revised Code may now be submitted for the orders of Government, in view to its early introduction, as the second edition of the Madras Forest Code.

EXPLANATORY MEMORANDUM.

MADRAS FOREST CODE, SECOND EDITION.

GENERAL.

1. The circumstances which necessitated the revision of the "Code of Instructions for the conduct of office and other business and for the regulation of accounts in the Madras Forest Department" are detailed in Board's Proceedings, dated 21st December 1893, Forest No. 1614, Mis. It will suffice therefore to say that since 1st April 1885, when the present Code came into force, numerous changes have taken place in the system of administration generally, and the India Forest Code on which it was based has been twice revised.

2. The revised Code now submitted for approval, follows as closely as possible in the foot-steps of the latest edition (fourth) of the India Code, and in accordance with the orders contained in Government Order, dated 1st April 1892, Mis. No. 1738, the general arrangement of the latter has been adopted. The draft Code prepared in 1892 by Mr. Douglas, formerly Examiner of Forest Accounts, proved of great assistance, and I have in fact dealt section by section with Mr. Douglas's draft, rather than with the existing Code, but each section has been carefully checked with the corresponding provisions both in the India and in the Madras Code. The most important deviations from the provisions of these Codes have been made in Chapter II, and are fully explained in the note on that chapter.

3. In Chapter III an attempt has been made to simplify the accounts and so to lessen the burden of office work now thrown on District officers. To this matter, Mr. Morris, Deputy Accountant-General, has devoted very careful attention, and the alterations proposed are almost entirely based on his suggestions.

4. In Chapter IV it has not been found possible to make any great reduction in the returns attached to the Annual Administration Report, as it seemed advisable to adopt the forms given in the India Code. The bulk of the annual volume may, however, be diminished by the omission of details in certain returns and by the abolition of some of the appendices.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

PART I.—GENERAL.

5. The opening sections follow the existing Code. Section 2 details in geographical order the districts included in each Circle; this division was approved in paragraph 11 of Government Order, dated 27th October 1891, No. 1017. Sections 3 and 4 give a somewhat clearer definition of the position occupied by the various controlling authorities than that contained in paragraph 3 of the existing Code. The last sentence in section 3 is new and makes it incumbent on Collectors to consult the Conservator on all important questions, while it declares that the Collector is in no way under the Conservator's orders. The position assumed in this section is of great importance, as it governs all the subsequent provisions of the Code and has necessitated a slight modification of the powers delegated in various matters to the Conservators and Collectors. It is, however, essentially the position advocated by Sir Dietrich Brandis in his "Suggestions regarding forest administration in Madras" and

in the Joint Report of the Committee appointed in 1882 to consider the organization of forest business.

6. Section 5 is taken from section 6 of the India Code, and from here to the end of Part I the arrangement follows that Code in preference to the Madras Code. This section is based on paragraphs 6, 11, 12 and 27 of the Madras Code.

Section 7 is based on paragraph 8, Madras Code, modified so as to be in accord with the orders in Government Order, dated 27th October 1891, No. 1017.

Section 10 is taken from the India Code, section 11.

Section 11 does away with the unnecessary detail of Madras Code, paragraph 7.

Section 14-18 deal with the rent of buildings and boats. The rules for the occupation of forest rest-houses and those relating to the hire of Government boats are contained in appendices to the Code.

PART II.—ORGANISATION OF THE FOREST STAFF.

7. The arrangement of the India Code has been followed: it is better than that in the existing Code. The classes and grades of officers of the controlling staff are those sanctioned at the reorganization of 1891 (Government Order, dated 27th August 1891, No. 793). The new scheme approved of in Government Order, dated 21st November 1892, No. 1159, has been followed for the subordinate service also—e.g., the new class of Deputy Rangers is shown—although this portion of the scheme is still awaiting financial sanction. The class of Sub-Assistant Conservators is absorbed in those of Extra Assistant Conservators and Rangers, 1st grade (Government Order, dated 14th July 1891, No. 629).

Section 22.—The rates of pay for Forest Guards are shown as varying from Rs. 8 to Rs. 12 per mensem. The original proposals made the minimum pay Rs. 8; but owing to the necessity for strict economy at the present juncture, this has been lowered temporarily to Rs. 6 (Government Order, dated 12th March 1894, No. 203).

Section 23.—It has been thought better to retain the existing nomenclature describing the administrative divisions of the department. This runs side by side with the new classification taken from the India Code, as explained in sections 24 and 26.

Section 25 is based on paragraph 16 of the Government of India circular communicated with Government Order, dated 27th August 1891, No. 793.

Section 27 is more appropriately placed in this part than at the very end of the volume as in the India Code.

8. *Recruitment and first appointment.*—The India Code is closely followed, and all orders of Government have been carefully attended to.

9. *Promotions, postings and transfers.*—The second clause of section 36 represents the arrangement approved in Government Order, dated 27th February 1893, No. 193.

Section 38 is based on paragraphs 16, 46, 47 and 48, Madras Code, and under the arrangement approved of in Government Order, dated 16th October 1893, No. 903, Extra Assistant Conservators are also included.

Section 40 indicates that the rules recently drawn up by the Board for the training of newly-joined Assistants and approved by Government (Government Order, dated 21st February 1894, No. 148, Revenue) are contained in Appendix VI.

Section 41 does not find a place in the Madras Code and is taken from section 37 of the India Code.

10. Section 43 and 44 explain by what authority the promotion of the various members of the Provincial and Subordinate Forest Services is made. It will be seen that the power of promoting Rangers from grade to grade is given to Conservators, as contemplated in paragraph 29 of the Madras Code, subject to the confirmation of the Board. This is contrary to the orders of Government contained in Government Order, dated 1st August 1892, Mis. No. 3437, paragraph 2, but the Forest Member is of opinion that the Government may be asked to reconsider this decision on the understanding that all such promotions are submitted to the Board for approval and confirmation, and the amendment has been made in anticipation of the sanction of Government.

11. It will be observed that the arrangement now proposed differs very slightly from that at present in force. The Board is naturally unable to know much of the

merits of individual Rangers, and promotions are therefore ordered on the Conservator's recommendations. The Board's duty merely consists in regulating promotion generally and in preventing the supersession of senior officers serving in one circle by the undue promotion of their juniors in another circle. This duty can be as well performed if the Board's approval is required before the Conservator's appointments are confirmed, and the change is in reality only nominal. It may also be pointed out that in 1891, the Government was apparently in favour of some arrangement of this nature, for in paragraph 6 of Government Order, dated 27th October 1891, No. 1017, it was distinctly stated that, although the Board, as Head of the Madras Forest Department, should maintain a general control over such promotions, no alteration was called for in the powers then possessed by Conservators in this respect. I therefore request that the Government may be moved to sanction this deviation from its later orders of August 1892, already quoted. The Board has already, with the approval of Government, permitted Conservators to make acting promotions of Rangers from grade to grade (Government Order, dated 18th September 1893, Mis. No. 3445), but it will be remembered that in paragraph 9 of Government Order, dated 14th July 1891, No. 629, the Government declared Rangers, Foresters, and Forest Guards to be graded officers and held that no deputation allowances could be granted to them for officiating in a higher grade of their own class. This order has not, however, been enforced, pending the receipt of sanction from the Supreme Government to the whole scheme.

12. The remaining arrangements in these two sections are in accordance with existing orders and do not seem to call for any alteration. In this connection the orders of Government in Government Order, dated 22nd January 1894, No. 49, have been duly considered.

13. *Section 48* is new and introduces the table of appointments, promotions, transfers and punishments, which has been inserted as appendix VII in accordance with the orders contained in paragraph 4 of Government Order, dated 27th October 1891, No. 1017. The arrangements now in force were sanctioned in Government Order, dated 27th February 1893, No. 193, but opportunity has been taken of the present revision to effect several alterations which seemed to be desirable. The Government recently approved of an amendment proposed by the Board, under which officers in charge of ranges were to be given full powers of punishing members of the temporary establishment on less than Rs. 15 per mensem serving in their ranges (Government Order, dated 12th March 1894, Mis. No. 1082). This was in accordance with the arrangements sanctioned in Government Order, dated 15th February 1886, No. 125, and it will be seen that the recent order above quoted sanctioned the extension of Range officers' powers within the limits prescribed in 1886, whereas the revised Code now contemplates their curtailment.

14. I have discussed this matter with the Senior Conservator, Mr. Popert, who fully agrees with me in thinking that the present position is both anomalous and undesirable. With the existing staff it is often found necessary to put Foresters on low rates of pay in charge of ranges, and, although under the revised scale of the Forest Service such charges can only be held by officers of the Deputy Ranger class and above (*vide* section 5), it does not seem right that such officers should have powers over their subordinates, which no Land Revenue-officers in a similar position, and so far as I am aware, no co-ordinate officers in any other department in this Presidency possess. Tahsildars and Deputy Tahsildars are officials of a higher class than Deputy Rangers and even than Rangers of the lower grade, and the administration of a taluk is not hampered by the fact that the officer in charge cannot, of his own authority, dismiss or suspend any subordinate and can only fine up to a limit of Re. 1 on each occasion.

With the approval of the Forest Member, I have accordingly proposed to take away from Range officers all power of dismissal and suspension and to limit their powers of fine to Re. 1 as in the case of taluk officials.

15. In regard to Sub-divisional officers the power of dismissal and reduction has been withdrawn, but the said officers' authority in the matter of fine and suspension has not been altered. The anomaly of allowing a Sub-divisional officer to dismiss a subordinate, whose appointment rests with the District Forest-officer, was noticed by Colonel C. Walker when the existing arrangements were proposed, but

it was considered advisable to leave matters as they were for the time being. It is of course desirable that the officer in charge of a sub-division should have large powers over his subordinates, but it is also most important that the power to dismiss should always rest with the authority who makes the appointment. All cases of petty misconduct can be dealt with as before by the Sub-divisional officer himself, and the more serious offences will be reported for the orders of the District Forest-officer, in whose hands the power of appointment has always remained. Mr. Popert is in favour of this amendment also.

16. *Section 52* relating to fines is new. The first portion is taken from Board's Standing Order No. 263 and limits a Forest officer's powers of fine to Rs. 10 on any one occasion: in clause (ii) a Range officer's powers are similarly limited to Re. 1, which is the limit imposed upon Tahsildars and Deputy Tahsildars. The former limit (*viz.*, Rs. 10) has already been prescribed in Board's Proceedings, dated 12th May 1893, Forest No. 333.

In clause (iii) a quarterly return of fines is prescribed for district officers to be prepared in the form already ordered for Revenue officers (Board's Proceedings, dated 25th June 1886, No. 1434). It does not seem necessary to require that this return should come beyond the Collector. The Forest Member desires me to add that from his experience as a Collector, he has reason to know that the mere right of appeal in such cases is not sufficient, and that a periodical return, of the nature now prescribed, is absolutely necessary.

17. *Section 53* is also new and details the rules regarding appeals. These rules are based on Government Orders and Board's Proceedings, but have not hitherto been incorporated in a Standing Order. The limit of appeal time is that ordinarily adopted in regard to revenue appeals (Board's Proceedings, dated 27th September 1893, No. 555, and 28th February 1893, No. 90).

Sub-section (2) declares that the Board and in some cases the Conservators and Collectors are the final appellate authorities in the matter of fines. This principle was approved by Government in Government Order, dated 12th February 1887, No. 162, and in paragraph 4 (b) of Board's Proceedings, dated 24th February 1887, No. 332, passed upon that order, it was stated that the rule should come into force from 1st April 1887. It has occasionally been overlooked in recent years, and it seems desirable to embody the rule in the Forest Code.

Sub-section (3) is based on the notification in the *Fort St. George Gazette* of 13th March 1894, No. 95 of 16th February 1894.

18. *Resignation, leave, &c.*—*Section 54* is taken from sections 62 to 64 of the India Code, but section 55 is new. It is based on Government Order, dated 9th March 1886, No. 246, Pension department, and impresses upon officers the necessity for caution in accepting resignations of the public service. I have known several instances, though not in the Forest department, of a subordinate's resignation being hastily accepted in order to get rid of a worthless, or at any rate unsatisfactory, servant, and it is certainly very necessary that a written statement should be taken from every subordinate to the effect that he understands the consequence of his action.

Section 57 and the rules contained in appendix VIII are based on Government Order, dated 2nd February 1894, No. 89, Revenue, in which the revised rules for the study of Forestry on the Continent of Europe by officers on furlough were communicated.

Section 59.—The corresponding paragraph in the Madras Code requires all officers to come *in person* to the Conservator's office. This rule is more honored in the breach than in the observance.

PART III.—EXAMINATIONS.

19. This portion is almost unaltered, with the exception that appendix IX contains the latest orders of Government on the subject of vernacular tests (Government Order, Public, dated 26th October 1893, No. 869).

The use of books is allowed in section 67 for subjects C and D, but is prohibited in section 65 for subject B.

20. *Section 68* contains various amendments of paragraph 51, Madras Code. Under that paragraph two periods of examination leave could be granted to officers wishing to qualify for examinations. The same provision is made in section 69 of the

India Code, but the revised Code now limits the grant to a single period. The former rule provided for officers who had to pass examinations, both in the Lower and in the Higher Standard of the vernacular tests. Under the present rules, as detailed in appendix IX, there is only one examination, viz., the 3rd-class vernacular test (*vide* section 64), and one period of leave should suffice. The revised section 68 further transfers the authority of granting this examination leave from the Government to the Board. The officers who will require such leave will, as a rule, be newly-joined Assistant Conservators, and it seems unnecessary to trouble Government in the matter. The Board already possesses the power of granting privilege leave to all Forest Officers up to a maximum period of one month. The revised section has now been brought into conformity with articles 312-5 Civil Service Regulations: the Madras Code, paragraph 51, was somewhat at variance with those articles.

21. *Section 69.*—This section is partly new, for the class of Deputy Rangers is a new one, and the provision is made in accordance with Government Order, dated 10th February 1893, No. 96, Educational. The latter portion of the section is copied from paragraph 56, Madras Code, but the dates of the examinations have, at the suggestion of Mr. Popert, been altered from the first to the third week of each half-year, in order not to interfere with officers when busy with the preparation of their monthly accounts.

Section 70.—The table of tests is taken from that approved in Government Order, dated 20th October 1893, Mis. No. 3864 (since modified with reference to the Public Service notification in the *Fort St. George Gazette* dated 29th May 1894).

22. The following orders were quoted in the list attached to Board's Proceedings, dated 21st December 1893, Forest No. 1614, Mis., referred to in paragraph 1 of this memorandum, and the manner in which they have been attended to is noted below:—

Government Order, dated 24th June 1892, Mis. No. 2980, Revenue.—(Defining the status of an officer taking the place of another seconded for service on the Imperial List).

It was not thought necessary to give this provision any place in the Madras Code. The resolution of the Government of India, communicated to the Board in the above order, was only sent to the Madras Government for information, and the necessary provisions are contained in article 109, Civil Service Regulations. The cases of officers being transferred to the Imperial list from Madras are of rare occurrence, and when they do arise, the Government will doubtless be guided by the Government of India Resolution and the Civil Service Regulations.

Government Order, dated 13th September 1892, Mis. No. 4070.—(Regarding the examination in the vernacular languages of European and Eurasian uncovenanted officers). This has been dealt with in section 64 of the Code and the rules are given in Appendix IX.

Government Orders, dated 1st August 1892, Mis. No. 3437, and 3rd October 1892, No. 1018.—(Regarding appointments and promotions in Provincial Forest service). The rules contained in these orders have been embodied in Part II of Chapter I which deals with the organization of the Forest Service.

In sections 32 and 33 the appointment of unqualified men to the posts of Rangers and Extra Assistant Conservators is reserved to men of long and faithful service and of really exceptional merit.

Government Order, dated 27th February 1893, No. 193.—(Power of transfer in the case of Extra Assistant Conservators). This has been embodied in section 36 and in Appendix VII.

Government Orders, dated 31st October 1892, No. 1110, and 7th June 1893, No. 485.—(Regarding promotion to the classes of Extra Assistant and Deputy Conservators of Forests). The Government of India Circular of September 1892, communicated with the first of the above orders, was superseded by the later Circular of May 1893 embodied in the second order. The prohibition against acting promotions from grade to grade in the classes of Extra Deputy and Extra Assistant Conservators is contained in article 155, Civil Service Regulations, and it was thought to be unnecessary to repeat the provisions in the Forest Code. Sub. *pro tem.* appointments are governed by articles 110—114, Civil Service Regulations.

Government Order, dated 18th September 1893, Mis. No. 3445.—(Delegation to Conservators of the power of promoting Rangers from grade to grade). The Government approved of Conservators having the power of making acting promotions. The question of Conservators having the power in all cases is separately dealt with (*vide* paragraphs 10 and 11 *supra*).

Government Order, dated 20th October 1893, Mis. No. 3864.—(Regarding examination of subordinate forest officers). The preliminary tests and qualifications for appointments to the executive, protective, and office staffs of the Forest Department are embodied in Appendix V.

Government Orders, dated 31st August 1893, Mis. No. 3190, and 16th October 1893, No. 903.—(Regarding examinations to be passed by Extra Assistant Conservators before promotion). This is provided for in section 38.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

PART I.—GENERAL.

23. The main alterations proposed in the first part of this chapter are the substitution of Reserve Books and Forest Journals for the elaborate forms prescribed in the India Code and for forms 3 and 5 of the Madras Code. The Reserve book will contain form No. 2 of the former Code, viz., the register of annual yield. The old form No. 1 has also been dispensed with, and in its stead a register of reserved forests is prescribed, which will consist of the printed settlement notifications as published in the Gazette, and such further orders as may modify the said notifications, or create rights in the reserves. This is in accordance with the orders contained in Board's Proceedings, dated 20th July 1893, Forest No. 547, recorded in Government Order, dated 24th August 1893, Mis. No. 3120, and will save a good deal of useless clerical work. At present under paragraphs 62 and 63, Madras Code, a large amount of matter, that has already appeared in print in the settlement notifications, has to be copied into the registers of reserved forests and much time and labour is thus wasted. The notifications contain all the details required by existing form No. 1, and provided that all subsequent orders affecting the constitution of the reserve are duly entered against the reserve in question, nothing further is required. The Government has on several occasions insisted upon the careful collection in bound volumes of these settlement notifications (*e.g.*, Government Order, dated 4th October 1892, No. 4303), and the proposed amendment of the Code is intended to give effect to these orders.

24. The idea of Forest Journals is not new. In paragraph 79 of the Madras Code such a record is prescribed for all Range officers, and in accordance with the orders of the Government of India, communicated in Government Order, dated 28th July 1891, No. 678, all Forest-officers were directed to keep a permanent note-book in which to record the results of their observations (Board's Proceedings, dated 24th August 1891, No. 373). The revised Code (sections 76-8) now lays down detailed instructions on these points.

25. The Reserve Book is new, although it merely takes the place of the two books prescribed by paragraphs 77 and 78 (forms Nos. 2 and 3) of the existing Code. The idea was started by the Conservators (see letters printed in Board's Proceedings, dated 20th July 1893, No. 547), but the Board did not then approve of the scheme and said that forms Nos. 2, 2 (a) and 3, of the India Code and the Forest Journal supplied all the information required.

26. I have now, with the Forest Member's approval, adopted the Conservators' suggestions, and the revised Code dispenses with the India Code forms above alluded to. These forms presuppose the existence of working-plans and are too elaborate for adoption in forests where such schemes have not been framed. It is generally acknowledged that in Madras the preparation of working-plans must, except in a few isolated cases, await the completion of forest settlement, and even then it is doubtful whether any great progress can be made in this direction unless the staff of the department is strengthened. Paragraph 67 of the Madras Code, which is reproduced as section 84 of the revised Code, recognises some of the major difficulties in the way of working-plans, and it is most necessary that the Code and the accounts prescribed thereby should not be based upon the assumption that such records are obtainable. I have

therefore endeavoured to make the Code and its accounts pave the way to the eventual preparation of working-plans, and the Reserve Book should in the course of time contain a complete statistical history of the forest or forests to which it relates. This record together with the District Forest and Range Journals should supply all the information required for the compilation of a working-plan, and Forest officers will at the same time be saved the trouble of filling up numerous forms containing unnecessary details. No special form is laid down for the Reserve Book, but the books themselves will be supplied by the Board and the required information can best be entered in narrative form.

27. Section 83 provides for an Annual Plan of Operations for the financial year (*vide* Board's Proceedings, dated 2nd April 1894, Forest No. 222) on the same lines as paragraph 76 of the Madras Code and the following sections relate to the preparation of working-plans.

28. The section dealing with maps (section 81) is based on Mr. Cherry's suggestions, which were accepted in Board's Proceedings, dated 23rd January 1894, No. 53.

29. Section 85 contains definitions of "Working circles," "Blocks," "Compartments, &c." Mr. Popert and the other Conservators objected at first to these definitions, but they are copied from the India Code (section 86) and have all been formulated by a Mr. D'Arcy, who was placed on special duty by the Government of India to elaborate a general working-plan scheme. It is absolutely necessary to follow the lead given by the Government of India in this matter, as reports will be unintelligible unless the nomenclature is the same all over India. I have represented this fact to Mr. Popert, and he has now withdrawn his objections to the definitions given.

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

30. This part differs considerably from the existing Code, but follows the India Code. The principal change is the institution of forest depôts as well as sale depôts (section 92). It is now prescribed that the forest itself shall become a depôt as soon as timber is felled in it, and the accounts to be maintained are the same for all depôts. This does away with old forms 5 and 6. In section 93 the Conservator is authorized to simplify the form of register for forest depôts in such manner as he may think desirable. The abolition of form 5 gets rid of the rules under old paragraph 92 about "Regeneration," "Amelioration," and "Unclassed fellings," and, as stated in Mr. Douglas' memorandum, paragraph 34, this simplifies matters. Form No. 11 is also abolished as being unnecessary.

31. Form No. 9 is slightly altered so as to distinguish between payments in credit of arrears and those for current demand. Another column has been added to forms Nos. 7 and 8 to show the balance remaining unpaid at the end of the month, and from this return the figures are carried into column 6 of form No. 9. The new form No. 10 is copied from the India Code and section 104 provides for it.

32. The book of receipt forms is in triplicate form as ordered in Government Order, dated 22nd July 1889, No. 613 (see section 100), and it is provided that the pages both of this register and of the bill book (form No. 11) shall be numbered before issue.

33. With these exceptions, the timber accounts are uniform with those prescribed by the India Code, with the exception of the return of driftwood timber (form No. 8 I-C.), which is omitted as unnecessary for this Presidency; the details of drift and waif wood are entered in form No. 7 (see section 96). The sample entries in the forms have been carried on from one to the other, so that timber shown in form No. 6 as cut in the forest can be traced through the various stages until it passes out of the hands of the department.

34. The registers of stock (forms Nos. 13 and 14, section 105) have been thoroughly revised and are more or less new. The existing form No. 16 was amended in Government Order, dated 21st October 1886, No. 917, but the form then substituted has not been found to supply what was wanted. Conservators have several times complained that it is impossible to ascertain from the registers now kept the amount of stock that should be on hand in each district and range. The new forms of registers,

now prescribed, have been worked out in consultation with Mr. Popert and will, I believe, supply the deficiency. This matter was discussed when Board's Proceedings, dated 23rd May 1892, Forest No. 531, Mis., was passed, and the decision was left over pending the revision of the Code.

35. The elaborate elephant return (form No. 17) prescribed in the Madras Code has been replaced by a simple contingent form to be submitted by Conservators, who are left to obtain information from officers in charge of elephants in such form as they may desire (section 107). A narrative form would probably suffice. The daily work done by each animal cannot be given with any exactness, and it seems doubtful whether form No. 17, Madras Code, can have ever been properly maintained. It finds no place in the India Code.

36. Section 101 is based on section 101 of the India Code, and omits the details in regard to permits contained in paragraph 159, Madras Code. Form No. 31 of the old Code is also omitted. This form is out of date and the question of permits is generally in such a state of uncertainty that, under instructions from the Forest Member, I have done nothing but reproduce the general principles relating to their issue. The matter can be settled by Board's Proceedings at any time and may then be embodied in the Forest Manual. Section 101 accordingly declares that forest produce cannot be removed without a permit and the details of form are left to the decision of the Board and Conservators.

37. Section 103 is copied from Madras Code paragraph 99, but the period during which outstanding revenue is allowed to remain unexplained is altered at the suggestion of Mr. Popert from 12 to 6 months.

Section 108. The limit of a Collector's powers of sanction is raised from Rs. 500 to Rs. 1,000, in order to reduce the number of references.

38. The following orders quoted in Board's Proceedings have been attended to in Chapter II:—

Government Order, dated 21st September 1892, Mis. No. 4152 (Regarding instructions for ensuring the accuracy of working-plans). Provision is made in section 89.

Board's Proceedings, dated 5th October 1892, No. 547 (Regarding authority to sanction the writing off of lost or missing permits). The details of permits are not entered in the Code, but section 109 provides that permit forms with no value impressed on them should be treated as ordinary stores.

Government Order, dated 4th October 1892, Mis. No. 4303 (Collection of statistics relating to settlement). This is provided for in the Reserve Book.

Board's Proceedings, dated 20th July 1893, No. 545 (Regarding authority to write off stores). Section 109 contains the alterations.

Board's Proceedings, dated 20th July 1893, No. 547 (Regarding maintenance record of forest reserves). This is provided for in Chapter II, which is based on the Conservators' proposals dealt with in the above Proceedings.

CHAPTER III.

PART I.—CLASSIFICATION OF REVENUE AND EXPENDITURE.

39. In arranging the parts of this chapter the India Code has been followed, as the division of subjects there adopted is preferable to that in the existing Code. The wording of the sections in the revised Code also follows the India Code closely.

Section 110.—The table appended to this section is not given in the India Code, but is reproduced from paragraph 124, Madras Code, to facilitate reference. The sub-heads have been slightly modified so as to correspond with those in the India Code (form No. 16).

Section 111.—The second clause is taken from the India Code (section 114).

Sections 112 and 118 are taken from paragraph 9 of the Madras Code and have been inserted in Chapter III instead of in Chapter I, as they deal with account matters.

Section 114.—Clause 2 of this section is taken from the India Code (section 116) and the last clause is newly added as being useful for the guidance of forest officers.

Section 119 has been amplified so as to exclude Pleaders' fees with reference to the orders contained in Government Order, * dated 9th September 1890, Mis. No. 5548, Revenue.

PART II.—BUDGET ESTIMATES.

40. *Section 120.*—This section has been amplified with reference to Government Order, dated 31st August 1891, Mis. No. 4649, Revenue (printed in Board's Proceedings, dated 27th November 1891, No 502). The memorandum read in that Government Order has been inserted as an appendix to the Code for the guidance of the officers concerned.

Section 122.—Clause 4 is taken from the India Code (section 123).

Section 125.—The duty of compiling the Forest budget having devolved on the Board of Revenue in the Forest Branch, the preparation of the appropriation statement is consequently allotted to the Board, instead of to Conservators as in paragraph 140 of the Madras Code.

Section 126.—The second clause is based on Government Order, dated 23rd September 1892, Mis. No. 4199, Revenue, and the last clause is based on Board's Proceedings, dated 25th January 1892, Forest No. 47. The two existing forms, Nos. 28 A and B, are replaced by a single form to be used in both cases, *i.e.*, in applying for additional budget allotment by transfers under "A. Conservancy and Works" and "B. Establishments."

Section 129.—The last clause is based on Government Order, dated 23rd September 1892, Mis. No. 4199, Revenue, but there seems to be no objection to allowing the entry of unsanctioned works in the Budget provided that a detailed estimate is forwarded at the same time. This is permitted by the note under A—VII in section 131, which is copied from section 136 of the India Code.

Section 130.—This is a useful addition adopted from the India Code (section 131). Paragraphs 147 and 148 of the Madras Code defining "Ordinary" and "Capital expenditure" have not been inserted in this part, but are included in Part III—*General Rules* (*vide* sections 144, 145), as the distinction is not referred to in the budget estimates.

Section 131.—The explanations are based mostly on the provisions of the India Code (sections 135 to 141), but the wording of the Madras Code has been retained in some cases. The last sentence of the explanation under A. VIII (a) is taken from the India Code, as the provision in the Madras Code (paragraph 152), allowing Forest officers to give merely a mileage estimate of the demarcation work done during the year, has resulted in the submission of incomplete and incorrect information. The Government recently had occasion to animadvert on the unsatisfactory nature of the demarcation statistics given in the Annual Administration Report (Government Order, dated 29th December 1893, No. 1103, paragraph 6).

Section 132.—This is from the India Code (section 132) and is in accordance with the orders laid down—*vide* Government Order, dated 9th August 1884, Mis. No. 3434, Revenue.

Section 133 is based on Government Order, dated 16th March 1893, Mis. No. 1084, Revenue.

Sections 135 and 136 have been adopted from the India Code (sections 142 and 143). The former is partly covered by the note appended to paragraph 9 of the existing Code. The statement of permanent establishments is now submitted with the budget year after year, and the provision has, therefore, been inserted. The annual appropriation report referred to in section 136 is also sent to the Accountant-General with reference to the provisions in the Civil Account Code.

PART III.—GENERAL RULES.

41. *Section 137* follows the wording of the India Code (section 144). The penultimate sentence of the Madras Code (paragraph 104) is omitted because of the adoption of a new form of cash-book (Form No. 22) as suggested by the Accountant-General. The new cash-book is explained in clause 2 of this section and will save a considerable amount of unnecessary clerical work. One advantage is that the total of the treasury column on the disbursement side will tally with the amount,

debitable to "Forest remittances" on the receipt side of the Classified Abstract of Cash accounts (Form No. 33). Another point in favour of this form is that there is no longer any necessity to make four entries of every item, and that in some cases one entry will suffice, *e.g.*, if a final payment is made. If the District Forest-officer draws a cheque in his own favour, cashes it, and some days afterwards pays away the cash, three entries will still be necessary, *viz.*, the cheque and the final payment on the expenditure side and the receipt of the cash on the receipt side. In making and adjusting an advance three entries will also be required: (1) the entry of the advance on the expenditure side debited to "Advances recoverable," then when adjustment is made (2) the credit on the receipt side to "Advances recoverable," and (3) the entry under the service head on the expenditure side. This remark applies to advances to Rangers, contractors, &c., to be adjusted by work done or on receipt of payment vouchers. In the case of advances of pay a couple of entries are enough.

Section 140 corresponds to paragraph 106, Madras Code. The last clause is from the India Code (section 147). The special sanction of the Board is made necessary when a District Forest Officer cannot make a personal verification of the cash balance. Under Article 336, Civil Account Code, the sanction of the Local Government is required before a District officer may allow more than two months to elapse without a personal verification of the district cash balance. The words "on that day" in clause 2 of paragraph 106 of the Madras Code have been replaced by the words "next day" with reference to Board's Proceedings, dated 22nd August 1893, Forest No. 610. The verification is made on the first day of each month, and the former provision that the cash balance report should be forwarded to the Audit office on the last day of the previous month was illogical.

Section 141 is copied from the India Code which, in its turn, is copied from Article 20 of the Civil Account Code. The insertion of this section in the Forest Code will be useful for the guidance of the officers concerned.

Section 143 relates to advances of pay and travelling allowance and corresponds to section 150, India Code: it has no corresponding section in the Madras Code. Article 137, Civil Account Code, was recently interpreted as allowing of advances for purposes of travelling allowance—*vide* the orders of the Government of India communicated in Government Order, dated 4th October 1893, Mis. No. 3657, Revenue, but this appears to have been altered by a later ruling of which no copy has yet been received in the Board's office. The section in the India Code does not altogether tally with the rules contained in the Civil Account Code and in the Civil Service Regulations, and it seems better to omit the doubtful portions and merely refer to those Codes which in any case take precedence of the Forest Code. The special advances of pay sanctioned for newly-arrived Assistant Conservators in the order communicated in Government Order, dated 6th May 1892, Mis. No. 2295, are provided for in Article 81, Civil Service Regulations.

42. *Sections 144 and 145* reproduce the provisions of paragraphs 147 and 148 of the Madras Code with slight alterations and additions, and correspond with sections 131, 132, India Code. The item relating to demarcation of forest reserves is classified under "capital" expenditure with reference to the ruling in Board's Proceedings, dated 2nd May 1893, Mis. No. 476, printed in Board's Proceedings, dated 25th May 1893, Forest No. 375, which was re-affirmed in Board's Proceedings, dated 22nd June 1893, No. 478. In the Proceedings last quoted, the Board overruled the objection raised by Mr. Popert to the effect that the work of preliminary demarcation would be delayed if estimates were required for all such works costing more than Rs. 50. It may be noted in this connection that emergent work may always be undertaken without estimate—*vide* section 148.

43. The item relating to purchase of live-stock, stores, tools and plant, which is classed under "capital" expenditure in both the India and Madras Codes, has been cut out with reference to the views expressed in paragraphs 5 and 6 of Board's Proceedings dated 11th July 1892, Forest No. 363, and paragraph 5 of Government Order, dated 22nd September 1892, No. 996, Revenue, thereon (in Board's Proceedings, dated 3rd October 1892, Forest No. 538). The Government, while agreeing with the Board's views, considered that the classification of this item under "ordinary expenditure" might be held over for decision until the Government of India had passed final orders on the question of the reclassification of forest revenue and expenditure discussed in

Government Order, dated 30th March 1892, No. 313, Revenue. The Supreme Government has now declared that no such reclassification is to be made for the present (Government Order, dated 23rd April 1894, Mis. No. 1591), and the opinions expressed in the papers above quoted have accordingly been acted upon, and the item excluded from "Capital" charges.

44. *Sections 147 to 151* deal with the sanction of estimates. The somewhat peculiar situation of Forest and Revenue officers in this Presidency causes the settlement of this important question to be a matter of some difficulty, but the position has been definitely laid down in Government Order, dated 22nd September 1892, No. 996, and the revised sections, prescribed in that order, have been embodied in sections 147, 148 and 150.

The order above quoted withdrew from Conservators all powers of sanction for works in their circles and imposed this duty on the Board and Collectors in accordance with the value of the estimate. This arrangement has already been found to be open to various objections, and, under instructions from the Forest Member, I have inserted a new section (149), which is intended to remedy these evils without departing from the main position assumed in the order of September 1892. It will be seen that section 149 gives the Conservator ample control over all minor technical works by directing that estimates for all such works shall, in future, reach the Collector's hands through the medium of the Conservator, and the Collector will accordingly have the benefit of a separate professional opinion before being called upon to sanction expenditure of which, by the very nature of the case, he is frequently unable to check the details. As matters now stand, the Conservator only sees the estimates for such works as lie beyond the Collector's powers of sanction, and the Collector is the independent sanctioning authority in other cases. The District Forest-officer is therefore left in many cases practically uncontrolled, for a Collector cannot be expected to possess anything beyond a general knowledge of technical work, such as the formation of plantations, improvement fellings, and the like, and the District Forest-officer in fact sanctions his own estimate.

45. The above objections were urged by Mr. Hammick when Collector of South Arcot, and were laid before the Board in October last by Mr. Popert, the Conservator. The Board however declined to alter the distribution of powers on the ground that the present system was just becoming familiar (*vide* Board's Proceedings, dated 11th October 1893, Forest No. 709). Mr. Arundel was however prepared to admit the existence of the difficulty and the present Forest Member, Mr. Sturrock, is strongly of opinion that matters should be placed on a more satisfactory footing. The opportunity of the revision of the Code has accordingly been taken to modify the action of the system without in reality altering the theory of sanction by the officer who is responsible for the executive management of the forests. It will be observed that the provisions of section 149 are logically deducible from the general principles embodied in section 3, which declares that the Conservator should be consulted "on all important questions before definite action is taken."

46. *Section 148.*—The records of recent years show that the orders regarding sanction for works are frequently disregarded, and the section as revised, declares the responsibility of officers incurring unauthorized expenditure. A clause has been added under A to give Collectors authority to incur expenditure relating to the purchase of furniture up to a certain limit with reference to Board's Proceedings, dated 2nd June 1882, No. 1436.

47. In section 151 (clause 3) provision is made for the execution of works not included in the budget. The clause is based on Government Order, dated 22nd September 1892, No. 996, already quoted.

Section 153.—Appendix No. XI is new and has been added with reference to Board's Proceedings, dated 7th September 1891, Forest No. 392.

Section 154.—That portion of the section which relates to the maintenance of copies of the schedules in the Board's office has been added with reference to Board's Proceedings, dated 7th March 1894, Forest No. 156.

Section 155.—The existing Form No. 22 prescribed by the corresponding paragraph in the Madras Code (117) has been altered into a monthly statement (Form No. 23). The details relating to the submission of completion reports are modified to

correspond with the alterations noted in paragraphs 44 and 45 above regarding the method of sanctioning estimates. Conservators are at liberty to call for such details of works in their circles as they may consider necessary and they will also be furnished with a monthly statement of expenditure on sanctioned works—*vide* section 201. Provision has been made for the submission of completion reports to Collectors and the Board of Revenue with reference to Board's Proceedings, dated 25th August 1893, Forest No. 618; they are also to be forwarded to the Accountant-General eventually and to the Conservator in certain cases. A form of certificate for the completion report, which is not given in the former Code, has now been provided for, and the procedure to be adopted when the District Forest-officer cannot inspect the works himself, after completion, has also been laid down for guidance.

Section 157 is copied from paragraph 120, Madras Code. In the table appended to the foot-note to this section, Extra Deputy Conservators and Sub-divisional officers have been added. Conservators have nothing to do with contracts now, and the powers of Collectors are described in paragraph 1 of the foot-note: paragraph 3 of the foot-note in the Madras Code, which is merely a repetition, has therefore been cut out. The foot-notes appended to the agreement forms of the appendices XIV and XV are based on Board's Proceedings, dated 18th May 1892, Forest No. 237.

48. *Section 158* is based on the orders contained in Government Order, dated 22nd July 1889, No. 613, which were inserted as paragraph 120-A of the old Code. There is no corresponding section in the India Code. Provision has been made for two separate registers of deposits (Form No. 25) at the instance of the Accountant-General, who is of opinion that deposits held as security for good behaviour during the depositor's tenure of any office should be entered in a register separate from that which contains deposits held for the due fulfilment of a contract for work, &c. This will facilitate reference, for those registers run on from year to year, and the security deposits of Forest employes will otherwise be mixed up with numerous entries of deposits for other purposes.

49. Clause III-B. dealing with deposits of earnest-money has also been altered, so as to allow of the acceptance of deposits prior to bidding by officers holding auction sales. This provision is contrary to the orders of the Board contained in Board's Proceedings, dated 23rd August 1889, F-No 430, but the matter was fully discussed at the conference held on May 8th and the Forest Member was of opinion that such deposits might be allowed. Mr. Popert brought to notice various cases in which auction sales had been hampered by the present restriction, and stated that bidders very frequently repudiated their bids at the conclusion of the sale. The clause, as now amended, makes it permissible for Rangers to require deposits at such sales, but this power may of course be suspended in particular cases if necessary.

PART IV.—ACCOUNTS OF DISTRICT FOREST-OFFICERS.

50. *Section 160* relates to the District Forest-officer's cash-book, which is the most important of all the account registers, and follows paragraph 155, Madras Code. The alterations in clause (c) of the section in regard to the recovery of service payments have been made with reference to Government Order, dated 30th November 1893, Mis. No. 4480, Revenue, to accord with the amendment of the rules in the Civil Account Code. The last clause is based on paragraph 3 of the India Code, section 166.

Section 163 corresponds to paragraph 158, Madras Code and to section 169, India Code. The latter is a copy of Article 443, Civil Account Code, but in the India Code all reference to the fundamental rule of account, that all revenue is to be paid into the treasury with as little delay as possible (Article 441, Civil Account Code), is omitted. The question of allowing Forest-officers to make payments out of money collected by them was discussed in Board's Proceedings, No. 665, dated 16th September 1893, and the Conservator's proposal to this effect was negatived. The principle is, however, admitted by the Civil Account Code and the revised section merely refers to this Code, and reiterates the provisions of paragraph 158, Madras Code.

Section 164.—The main change in this section is the omission of some of the forms prescribed in the existing Code and the insertion of a note against them to the effect that they will be supplied by the Accountant-General and by the Treasury. Contingent Bill Forms have been newly included at the instance of the Accountant-General.

Section 166 takes the place of paragraph 161 Madras Code, clauses 2 and 4: clause 3 of the paragraph has been omitted as unnecessary. The revised section is so worded as to do away with the existing establishment bill book. At present when the monthly range bills for establishments are received in the District Forest-office, they have to be copied into a book and a consolidated bill for the whole district is then sent to the audit office. This gives much needless copying work, and section 166 as revised provides for the original range bills being kept instead of an establishment book. These bills can, if necessary, be bound up for record. This alteration was agreed upon at the conference on May 8th.

Section 172.—Clause 3 of paragraph 163 of the Madras Code has been amplified to impress on controlling officers their responsibility in the matter of countersigning travelling allowance bills. The officer primarily responsible for the travelling allowance bills of subordinates is the District Forest Officer.

Section 185 lays down the amended procedure to be followed in the matter of applications for quarterly letters of credit, the changes having been rendered necessary by the changes in the constitution of the department. It is now nearly the same as section 192 of the India Code. At the instance of the Accountant-General, the last clause of paragraph 169 of the Madras Code has been modified so as to make all cheques hold good for three months.

Section 186.—The wording of the India Code (section 193) has been copied. Though no money other than that drawn against letters of credit should be expended, yet provision has been made in the draft Code for the possibility of a contrary decision (*vide* note to section 163). The Civil Account Code allows of the expenditure of money locally received.

Section 187 is based on paragraph 171 of the Madras Code and section 194 of the India Code. The rule in the existing Code and in the India Code that all cheques must be in the handwriting of the officers drawing them has been cut out at the instance of the Account department. Such a restriction is not imposed in any other department, and is entirely unnecessary.

Section 188.—The Board of Revenue and not the Accountant-General supplies the cheque books. The provision that the balance of the letter of credit shall be shown on the counterfoil of each cheque is new, and does away with the separate account current (old form 41) prescribed by paragraph 173, Madras Code. The new form of cash book supplies the necessary check on the total balance of the letter of credit, as already explained (*vide* section 137).

51. Section 194.—In connection with this section it is necessary to consider the question of substituting permanent advances under the imprest system for the present simple advances. The Accountant-General in his letter read in Board's Proceedings, dated 29th November 1893, Mis. No. 1504, said that the system sanctioned by paragraph 176, Madras Code, and now reproduced in the Revised Code, appeared to him to be objectionable. The Accountant-General added in a later communication that he had no intention of proposing an alteration of the existing system under which advances are granted for works, but considered that permanent advances should take the place of the occasional credits now given to clerks for office contingencies. The practice in other parts of India has been ascertained from the Comptroller-General, and it appears that advances are made elsewhere on exactly the same system as that now in force in Madras.

52. The point has been referred to me for disposal in connection with the Code Revision (Board's Proceedings, dated 19th February 1894, Forest No. 229, Mis.) and, under instructions from the Forest Member, I have reproduced the provisions of the Madras Code and of the India Code. The impossibility of employing the system of permanent advances with reference to money required for works is admitted on all sides, for the amount of money required for works varies very largely in different localities, and the permanent advance system would place money in the hands of officers who did not want it, while giving insufficient amounts to others who required it for important works. In the case of clerks it seems unnecessary to make any special provision for advances, which can in no case exceed Rs. 50 (*vide* section 194): large amounts, such as the pay of office establishments, will be paid as a final charge and not as an advance against the clerks concerned. I do not therefore see why the

system hitherto followed in this Presidency and elsewhere should be disturbed, and section 194 reproduces the provisions of the existing Code.

53. Clause (1) of the section is copied from the India Code, section 205. The whole of paragraph 176, Madras Code, has been revised and the Collector is allowed, at his discretion, to increase the amount of advances to subordinates of the Forest service when necessity arises. This rule will avoid the difficulty hitherto experienced in consequence of the fixed limits laid down in the existing Code. Similar power has been given in special cases to Collectors—*vide* Board's Proceedings, dated 31st January 1894, Mis. No. 140. The maximum limits, within which advances should usually be kept, are taken from the Madras Code, paragraph 176, as it will be useful for officers to have some standard to go upon. The maximum advance to Rangers is raised from Rs. 500 to Rs. 1,000, at the suggestion of Mr. Cherry. The class of Extra Assistant Conservators has been omitted altogether as they are superior officers on the Controlling staff.

54. Considerable changes have been made in sections 200–2, which correspond to paragraphs 179–80, Madras Code, and to sections 213–14, India Code. The enormous amount of clerical work entailed by the present system, which was modelled on that in force in other parts of India, has often attracted the attention of officers concerned, and the Inspector-General of Forests has on various occasions suggested an amended procedure. The Accountant-General also pointed out the errors of the present system in his letter read in Board's Proceedings, dated 11th November 1893, Mis. No. 1417.

55. The principal accounts forwarded each month to the Audit office under paragraph 180, Madras Code, are—

(i) Form No. 19, which, with the exception of the details contained in form 45, is practically a copy of the cash book; and

(ii) Form No. 45, the classified abstract of revenue and expenditure, in which all items are classified under their proper budget sub-heads.

56. All the details have to be copied three times over from the cash book for form No. 45, for the District Forest-officer has to make a third copy of this form for submission to the Conservator, and the amount of clerical work entailed, as already observed, is enormous.

57. To rectify this Mr. Ribbentrop proposed in his note read in Government Order, dated 8th April 1893, No. 289, to do away with the preparation of form No. 45 by District Forest-officers and to throw the duty of compiling a similar return upon the Audit office. This proposal was circulated to Conservators and to the Examiner of Forest Accounts for remarks, and, with the exception of Mr. Hooper, then acting as Conservator, Northern Circle, all these officers welcomed a change that would reduce the work of offices already overburdened with clerical duties. The Board, however (Board's Proceedings, dated 14th February 1893, No. 104) accepted Mr. Hooper's view of the matter, and deprecated the adoption of the Inspector-General's plan. In this the Government agreed (Government Order, dated 8th April 1893, No. 289), and the Government of India did not eventually act upon the Inspector-General's suggestions, for the former system is reproduced in the 4th edition of the India Code.

58. The unnecessary details entered in form No. 45 at once attracted the attention of the Accountant-General, who assumed charge of the Forest Audit office in April 1893, and in November of that year he made proposals for improving the arrangements. The matter was again referred to Conservators in the Board's Proceedings, dated 11th November 1893, already quoted, and the replies received have been held over for consideration in connection with the Code Revision.

59. The Conservators are all opposed to the abolition of form No. 45, on the ground that the details therein given are required both in the District Forest offices and in the Conservators' offices; they naturally raise no objection to a simpler form being sent to the Accountant-General, if that officer prefers it. This portion of the change does not therefore require discussion. The Accountant-General, as the Forest Audit officer, has declared what accounts he wishes to have and what are unnecessary, and I have acted throughout on his suggestions. This has resulted in the abolition of form No. 19, the copy of the old cash book, and of form No. 44, Abstract of entries in the Contractors' and Disbursers' Ledger, though the latter is really retained

as an appendix to the monthly account. Form No. 45 is also replaced by a monthly account in which the totals of sub-heads only are given, the necessary vouchers being noted against each entry. This form (No. 33) is exactly similar to that in which Collectors submit their district accounts. The objection raised by Mr. Gass that this form is new and will not be understood by the clerks, is not really of much weight, for the account differs mainly from the old form No. 45 in omitting details, and the enormous saving in clerical work will amply compensate for a little extra trouble in learning the new form.

60. The decision to abolish form No. 45, so far as the Accountant-General is concerned, raises the question of how the necessary details of revenue and expenditure can be furnished to Conservators. In this connection it must be remembered that the function of Conservators in regard to accounts are those of *control* and not of *audit* as explained in section 210, and this distinction has on various occasions been specially noticed by the Supreme Government. When the question of Forest Audit was under discussion in Bombay in 1884, the Conservators of that Presidency objected to the change of system by which accounts were forwarded *direct* to the Accountant-General, and in noting on these objections the Bombay Government explained that the Conservators' control would remain intact although they would be rightly relieved of audit duties. The Bombay Government has, however, adopted the India Code almost *in toto*, and in the India Code a form similar to form No. 45 is still retained, so the reference is only made in order to illustrate the distinction above alluded to.

61. The main objection raised by Conservators is that old form No. 45 is at present the only means by which they can check the progress of works and see how the annual plan of operations is being carried out. To meet this objection the draft Code prescribes a monthly progress report of all sanctioned works in form No. 34 (*see* section 202). In this form each work will be shown separately, the expenditure up to and during the month and the balance unexpended being given in parallel columns. Against each work the details of charges, as shown in form No. 24, the register of sanctioned works, will be given, and the Conservator can then exercise full control over the progress of each work. The estimates for all large works and for all technical works will have already passed through the Conservator's hands, and under section 155 completion reports for such works are also submitted to him. Under the present Code, paragraph 117 (as in section 160, India Code), Conservators are empowered to call for monthly progress reports of works, and Mr. Popert tells me that he has ordered abstracts containing the required information to be entered in the remark column of form No. 45 against the items involved. This seems to me a somewhat clumsy way of obtaining the details wanted, and a regular monthly progress report cannot give more work and is intelligible.

62. As regards revenue, Conservators will receive copies of forms Nos. 7, 8 and 10, which contain all the details of revenue from timber, &c., collected by Government and by private agency. So far the Conservator will receive account details from the districts. From the Audit office he will receive a monthly statement in form No. 37 showing the revenue and expenditure under each sub-head for each district in his circle with progressive totals for each district.

63. These figures should, I think, enable Conservators to exercise an adequate control over the revenue and expenditure of their circles, but in case any Conservator should wish to obtain more detailed information, section 210 empowers him to call for any further details of works and for copies of any stock or revenue returns. The information which Conservators will *not* get, as at present, is comprised of the details of charges amounting to less than Rs. 10 and of items relating to the pay and travelling allowance of establishments. Numerous petty details which go to swell the bulk of form No. 45, until in a large district such as North Arcot it is sometimes a document of 30 or 40 pages, will not be brought to the Conservator's notice, but I submit that nothing will be lost on this account. The Conservator's *control* over the finance need not be impaired, and the saving of work in the District Forest offices should be very great. The old form No. 45 is said to be largely used in posting other returns, and the Classified Abstract of Cash accounts form now prescribed can, in the same way, be used for sub-head totals, while the cash book will supply all necessary details.

64. These alterations were fully discussed at the Conference held at the Board's office on May 8th, and Mr. Popert was willing to allow the new scheme a trial. He declared that, under the present system, the clerks of District Forest offices were cruelly overworked and was ready to welcome any change that would afford them any relief. It is very difficult to estimate the exact effect of the introduction of the new forms, but I am confident that the actual clerical work involved will be less, and although the details of the revised procedure may at first give a little trouble, the system is certainly sounder from an account point of view and should in the end prove to be a real saving of work.

65. The omission of all details under expenditure in the monthly classified account form will necessitate the submission of contingent bills for the items for which no vouchers are at present furnished and which are now covered by the Disbursing officer's certificate appended to form No. 45 of the Madras Code. Provision has therefore been made for the submission of contingent bills, but the new section requires the submission of all work vouchers, whether under Rs. 10 or over. This alteration has been frequently urged by Inspecting officers of the Account department. The introduction of this account form and its appendices dispenses with paragraph 179 of the Madras Code and form No. 44 referred to therein. The second clause of this paragraph has, however, been inserted in section 200 below Appendix I, the period during which outstandings of revenue may remain without special explanation being altered from 12 to 6 months to correspond with section 103.

The monthly return of sanctions accorded by Collectors has been newly added as an item to the list of documents to be submitted with the monthly Forest account, since Collectors have now been empowered to sanction works.

At the instance of the Accountant-General, provision has also been made in section 201 for the despatch of the vouchers in two instalments.

66. *Section 202.*—The submission of old form No. 46 (District progressive totals of revenue and expenditure under the several main heads) has been dispensed with, but this information will be supplied to Conservators by the Accountant-General in form No. 37.

67. *Section 205.*—Provision has been made in this section for the maintenance of a ledger book and a register of sanctions, with reference to Board's Proceedings, dated 16th April 1894, Forest No. 254.

Section 212.—Paragraph 187 of the Madras Code has been amplified with reference to Government Order, dated 10th February 1893, No. 145 (Board's Proceedings, dated 20th February 1893, Forest No. 119).

Section 214 is copied from section 224 of the India Code. The duty of compiling the form thus falls on Conservators as professional officers.

Section 215.—Item (e) has been added to the section with reference to Government Order, dated 19th March 1892, No. 270 (Board's Proceedings, dated 20th February 1893, Forest No. 119). The Accountant-General points out that nothing is said as to whether the Board will audit Forest receipts. The audit alluded to is apparently the control which Conservators have hitherto been exercising on the amount of revenue actually collected against the estimated receipts in the budget. Sections 210 and 211 provide for this control. The regular audit of revenue will continue to be conducted by the Accountant-General as stated in section 215 (d).

Section 216.—Form No. 48 (Objection statement) of the Madras Code has been done away with, with reference to Board's Proceedings, dated 13th November 1893, Forest No. 765, and the provision in paragraph 192 of the Madras Code that objection statements should pass through Conservators has also been dispensed with. Conservators can under section 211 notify to the Accountant-General in an objection statement such points as they consider open to question in the items of account—*vide* also paragraph 35 of Board's Proceedings, dated 18th June 1891, in Board's Proceedings, dated 27th November 1891, Forest No. 502, in which the Board said they saw no necessity for the continuance of the present custom.

Section 219 is inserted at the instance of the Accountant-General—*vide* Board's Proceedings, dated 30th November 1893, Forest No. 811.

68. The following Proceedings noted in Board's Proceedings, dated 21st December 1893, Forest No. 1614, Mis., for consideration when revising the Forest Code have been dealt with as explained below:—

Government Order, dated 30th March 1892, No. 313, Revenue (Reclassification of Forest revenue and expenditure). The Government of India has just intimated to this Government that the present classification has been retained—*vide* Government Order, dated 23rd April 1894, Mis. No. 1591.

Government Order, dated 22nd September 1892, No. 996, Revenue (Relative powers of Collectors and Conservators to sanction estimates). This has been dealt with in sections 147–150 of the Revised Code.

Board's Proceedings, dated 5th October 1892, Forest No. 547 (Power of sanction to write off lost or missing permits). This has been attended to in section 109, chapter II.

Government Order, dated 23rd September 1892, Mis. No. 4199, Revenue (Procedure for obtaining sanction of funds for incomplete works, &c.). Clause 2 of section 126 makes the necessary provision.

Board's Proceedings, dated 1st December 1892, Forest No. 669 (Power of Collectors to sanction refunds of Forest revenue). This has been dealt with in section 159.

Government Order, dated 19th March 1892, No. 270, Revenue (Regarding inspection and audit of the accounts of District Forest offices). Sections 212 and 215 contain the provision.

Board's Proceedings, dated 18th April 1893, Forest No. 284 (District Forest-officers have no power of sanctioning expenditure apart from Collectors). Section 150 stands altered accordingly.

Government Order, dated 8th April 1893, No. 289, Revenue (Modifications proposed by the Inspector-General of Forests in the system of District Forest-office accounts). The alterations now proposed in Forest accounts are fully explained in the explanatory memorandum.

Government Order, dated 19th May 1893, No. 448 (Directing that the set of questions prepared by the late Examiner of Forest Accounts be taken as the basis for the inspection of District Forest accounts). Paragraph 2 of the Government Order relating to the procedure to be adopted in the submission of Inspection reports has been dealt with in section 215. The questions have not been embodied in the code as they are liable to be changed to suit the circumstances of various districts.

Government Order, dated 10th July 1893, Mis. No. 2540, Revenue (Powers of Collectors and Conservators in sanctioning estimates for works not provided for in the budget). This has been dealt with in revised section 151.

Board's Proceedings, dated 20th July 1893, Forest No. 545 (Empowering Collectors to write off valuable stores, live-stock, &c.). Revised section 109 deals with this.

Board's Proceedings, dated 28th July 1893, Forest No. 561 (Pleaders' fees in Forest Settlement cases to be arranged for by Collectors with the Local Government Pleader). A general provision without reference to the Settlement cases has been made in section 233.

Board's Proceedings, dated 25th August 1893, Forest No. 617 (Regarding the legality of charging interest on arrears of Forest revenue). As no interest is to be charged, no action has been taken.

Government Order, dated 16th August 1893, Mis. No. 3039, Revenue (Submission of completion reports). This has been dealt with in section 155.

Government Order, dated 30th November 1893, Mis. No. 4480, Revenue (Alterations proposed by the Accountant-General in Madras Code, paragraph 155(c), in regard to the recovery of service payments). Section 160(c) contains the necessary provisions.

CHAPTER IV.

DUTIES OF OFFICERS AND OFFICE BUSINESS.

69. The arrangement of this chapter is substantially the same as that in the existing Code. The India Code is much shorter, but the peculiar position occupied by

Collectors in this Presidency necessitates the enactment of more detailed rules of procedure. The sections of the existing Code, which deal with the matter, are based throughout on paragraph 24 of the Joint Report of June 9th, 1882, and the experience of nearly 10 years' working has not brought to light any serious defects. Chapter IV does not therefore contain so many alterations from the present Code as those found necessary in the previous chapters.

PART I.—DISTRICT FOREST AND RANGE OFFICES.

70. *Section 220.*—The wording of paragraph 195 of the Madras Code has been slightly altered, but the effect of the section is the same. The District Forest-office is declared, as before, to be a branch of the Collector's office and it is added that all Forest business is transacted in this branch. This proviso does not stand in the way of assistance being given to the Forest branch by the ordinary Land Revenue portion of the office, as indicated in Government Order, dated 20th March 1894, Mis. No. 1211. The second part of section 221 is new and is added in order to make the rules of procedure more elastic. The Board has permitted deviations from the general rules in various instances (*e.g.*, Board's Proceedings, dated 27th June 1893, Forest No. 490), and it seems better to declare that Collectors have power to make such deviations, so long as the general principles of procedure are observed.

Section 223 relates to the forms of correspondence to be adopted between Forest and Revenue officers of certain grades. This is in accordance with Board's Proceedings, dated 12th November 1883, No. 3417, and 9th September 1893, Forest No. 651, which have recently been amended by Board's Proceedings, dated 13th April 1894, Forest No. 250. Sub-divisional and Range officers are placed on a par with the upper subordinates of the Public Works Department in this matter.

Section 224 is taken from the addition to paragraph 197, Madras Code—*vide* Board's Proceedings, dated 17th July 1885, No. 2123, F. 400, slightly modified in accordance with Board's Proceedings, dated 14th April 1893, Forest No. 261. The last sentence of the above addition requires that, when the Collector refuses to forward his District Forest-officer's office-note to the Conservator, the fact shall be reported to the Board, "who, if they agree with the Collector, will submit the matter for the orders of Government." It seems quite unnecessary to trouble the Government with such references, and the revised section accordingly declares that the report shall be made to the Board.

The second portion of section 226 is based on Board's Proceedings, dated 14th April 1893, Forest No. 261.

Section 233 is copied from paragraph 205, Madras Code, and the closing sentences are based on Board's Proceedings, dated 28th July 1893, Forest No. 561.

In section 235 the disposal number system is prescribed for all Forest offices in accordance with the orders of Government, dated 16th March 1894, Mis. No. 1146. This system is well understood in the offices of most Collectors and it seems unnecessary to insert the somewhat lengthy rules contained in Board's Proceedings, dated 3rd June 1893, No. 306. The Board's Standing Order embodying these rules has not yet been issued.

Section 244 is copied from paragraph 220, Madras Code, and a table is added to indicate the documents which may be destroyed. This is taken from Board's Proceedings, dated 17th October 1892, Forest No. 570. The present Code declares that the papers should be submitted to the Collector and his authority obtained for their destruction, but the revised section provides for the submission of a list of such papers. The Collector can then call for any papers he wishes to see.

Section 246.—This is inserted in accordance with Board's Proceedings, dated 13th April 1894, Forest No. 499, Mis. and dated 16th April 1894, Forest No. 254. The register prescribed (Form No. 41) is taken from Government Order, dated 28th March 1889, No. 240, Revenue.

PART II.—CONSERVATOR'S DUTIES AND OFFICE BUSINESS.

71. *Section 247* is copied from India Code, section 53, with slight modifications. It seemed unnecessary to set apart a portion of Chapter I for "position and duties" of officers, as sections 3–5 already indicate the general position, and this section is accordingly inserted in Chapter IV.

Section 248 takes the place of paragraphs 222 to 224 and 229 of the Madras Code.

Section 249.—Under the old code, paragraph 225 authorized the Examiner of Forest Accounts to open the Conservator's letters when the latter was absent on tour. As the office of the Examiner no longer exists, this duty is now performed by the Manager of the Conservator's office and all letters are sent on for the Conservator's orders with a tour list. Paragraph 226 of the Madras Code provided that only such letters as were necessary should be sent on, but this proviso has been cut out. The Board, in sending up the re-organization scheme in 1891, proposed to place an officer of the grade of Ranger in charge of the Conservator's office, partly for the above purpose (paragraph 41 of Board's Proceedings, dated 18th June 1891, Forest No. 259—in Board's Proceedings, dated 27th November 1891, Forest No. 502); but the Government disallowed the proposal and said that a Manager on Rs. 125 was competent for the work—*vide* paragraph 15 of Government Order, dated 27th October 1891, No. 1017, Revenue, in the same Proceedings.

PART III.—TRANSFER OF CHARGE.

72. Section 254 corresponds to paragraph 232, Madras Code, but the last sentence is taken from the India Code, section 258.

PART IV.—ANNUAL REPORTS AND RETURNS.

73. Section 258.—Paragraph 235 of the Madras Code has been amplified with reference to the orders contained in paragraph 36 of Board's Proceedings, dated 18th June 1891, Forest No. 259 (in Board's Proceedings, dated 27th November 1891, Forest No. 502); Board's Proceedings, dated 15th March 1892, Forest No. 119; Government Order, dated 5th July 1892, No. 683, Revenue; and Board's Proceedings, dated 25th October 1892, Forest No. 588. At the suggestion of Mr. Popert a clause has been added declaring that Form No. 44, the annual return of reserved areas, need not be copied out in full each year in the districts; it will suffice if additions and alterations, made during the year, are given, together with the totals from the previous year, for the details are already on record in the Board's office, and the district offices will thus be saved the needless labour of copying out the same lists year after year.

Section 259 has been copied from section 266 of the India Code, as it is important that the annual report on the Madras forests should be drawn up on exactly the same lines as the reports from other parts of India. Chapter II contains a good deal of detail which we shall not be able to utilize at first. In paragraph 3 of Government Order, dated 20th December 1892, No. 1277, Government ordered that the areas under control should be shown in future reports under "reserved forests" and "reserved lands" only, and that areas relating to "other forests" should be excluded altogether. This has been attended to in revising the paragraph of the Madras Code which corresponds to this section.

Section 260.—In dealing with this section due consideration has been given to Government Orders, dated 23rd July 1890, Mis. No. 4565, Revenue, and 9th February 1891, No. 923 with a view to simplifying the form of statements accompanying the annual Forest Administration Report. It seems best to adopt the India Code forms, which have been carefully worked out and which were duly considered and reported upon by the Governments of all Provinces under the Supreme Government. It might be possible to cut out some of the details now required, but uniformity is the great desideratum. All the India forms except Form No. 55, the details for which District Forest Officers are not in a position to collect, have therefore been adopted.

74. It may further be added that the substitution of an abstract for some of the detailed statements now given, would reduce the size of the report very materially. The abstract returns to be submitted to Government with the report should give district totals, while the district returns to be submitted by Collectors to the Board should contain the figures for each range with the total for the district. For instance, the abstract appended to Form No. 59 of the Forest Administration Report for 1892-93 would suffice for the purposes of the Board's report, and if this suggestion is adopted, a good number of the pages of the appendices to the report will be omitted. In paragraph 3 of Board's Proceedings, dated 30th June 1890, Forest No. 386, the Board suggested that, for the existing statements 59-A and 59-B of the Administration Report,

as well as for those numbered 60—62 and 68—72-A and 72-B, abstracts should be given for two years in every three, full statements being furnished every third year. The Government accepted these proposals in Government Order, dated 23rd July 1890, Mis. No. 4565, Revenue. With the exception of Form No. 59 (Madras Code), all the other forms are now shown only in abstracts for districts, and about 97 pages of the report would be saved by omitting the details of the names of the forests under reserved forests and reserved lands (Form No. 59). It seems hardly necessary to show details once in three years, for all the forests in a district can easily be ascertained by a reference to the Forest atlas. With reference to Government Order, dated 22nd January 1894, No. 49, the abstracts in the body of the reports may be given for circles, instead of for districts, where detailed information is given in the appendix. The letter press cannot well be curtailed.

75. Section 263 has been copied from section 269 of the India Code and explains the preparation of Form No. 53 better than the Madras Code, paragraph 239.

The remaining sections of this part follows the wording in the India Code, as they are better worded than the corresponding paragraphs in the Madras Code.

PART V.—MISCELLANEOUS.

76. Section 269.—All the returns that are due to the Board's office from District Forest Officers and from Conservators are here detailed.

Section 272.—The rules relating to the supply of uniform to be worn by executive and protective officers have been embodied in an appendix to the Code with reference to Government Orders, dated 20th October 1891, No. 994, Revenue, and 26th July 1893, No. 684, Revenue.

Section 273.—Attention is called in this to the duty of maintaining the service books of non-gazetted officers.

77. The following Proceedings noted in Board's Proceedings, dated 21st December 1893, Forest No. 1614, Mis., for consideration when revising Chapter IV of the Code have been dealt with as explained below:—

Board's Proceedings, dated 4th March 1892, Forest No. 202, Mis., 15th March 1892, Forest No. 119, and 13th August 1892, Forest No. 441 (regarding the simplification of annual report forms and the preparation and submission of Forest reports). These have been dealt with in sections 258 and 260 of the revised code.

Board's Proceedings, dated 17th December 1892, Forest No. 723 (Prescribing tour statements for submission to Board by Conservators and District Forest Officers). Provision has been made in section 269 of the revised code.

Board's Proceedings, dated 13th September 1893, Forest No. 657 (Stating that half-yearly inspections of Range offices by District Forest Officers should be made with reference to the forest year). This has been dealt with in section 207.

APPENDICES.

78. Government Orders, dated 29th April 1892, No. 2213, and 8th November 1892, Mis. No. 4901 (Revised regulations for the Forest Service Branch of the Cooper's Hill College). These have been superseded by the revised regulations embodied in Government Order, dated 6th March 1894, Mis. No. 978, which are embodied in Appendix III.

Government Order, dated 4th April 1892, Mis. No. 1792, Revenue (Rules under which Forest Officers may study Forestry on the Continent of Europe at the public expense during furlough). See Appendix VIII.

Government Orders, dated 28th March 1893, No. 254, Revenue, and 22nd July 1893, No. 665 (Rules for the recruitment of the Provincial Forest Service, &c.). See Appendix IV.

Government Order, dated 26th July 1893, No. 684 Revenue (List of localities in which Forest guards are to be supplied with water-proof capes). This has been dealt with in section 272 and Appendix XVII.

REVENUE BOARD'S OFFICE
(LAND REVENUE),
MADRAS,
12th May 1894.

(Signed) R. C. C. CARR,
On Special duty.

Resolution—dated 7th August 1894, Forest No. 1019, Mis.

The draft revised Forest Code will be forwarded with Mr. Carr's explanatory memorandum for the approval of Government (through the Accountant-General) with the Board's recommendation that it be brought into force at once instead of from the 1st January 1895 as recommended in the memorandum. If its coming into force is not to be deferred till next year, nothing will be gained by putting it off a day later than necessary.

2. As the revision was carried out in communication with the Forest Member, the Board has nothing to add to the explanatory remarks made by Mr. Carr. The only cases in which a deviation has been made from arrangements approved by Government are those referred to in paragraphs 10-11, 13-15, 44-45, and 70 (clause 3) of the memorandum. It is hoped that under the explanation offered the suggested amendments may be accepted.

3. The Board considers that the work entrusted to Mr. Carr has been very satisfactorily carried out by him. The assistance rendered by Mr. Popert and by Mr. Morris also deserves acknowledgment.

(True Copies and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department
(through the Accountant-General),
with three copies of the Forest Code
and three copies of the explanatory memorandum.

UNDER SECRETARY
14 FEB 95
PUBLICITY DEPT.

Endorsement No. 2381.

Forwarded to the Secretary to Government, Revenue Department.

2. I have no remarks to offer.

FORT ST. GEORGE,
14th August 1894.

(Signed) T. W. RAWLINS,
Accountant-General.

READ—the following letter from T. W. RAWLINS, Esq., Accountant-General to the Government of Madras, to the Secretary to Government, Revenue Department, dated Fort St. George, 30th August 1894, No. 2583:—

In continuation of my endorsement, No. 2381, dated the 14th instant, forwarding Board's Proceedings, dated 7th idem, No. 1019, I have the honour to point out that if by the latter part of paragraph 160 (c) of the draft Forest Code it is intended that recoveries made in cash should not be paid into the treasury, the rule is opposed to Civil Account Code, Article 1, and requires modification. If the direction is intended to apply only to recoveries by short payment, I would suggest that the rule should be corrected so as to make this clear.

ORDER—dated 10th December 1894, No. 866, Revenue.

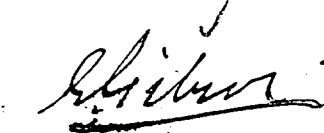
Forest No. 341.

The draft Forest Code prepared by Mr. R. C. C. Carr, I.C.S., is approved, and may be brought into force at once. It has been found necessary, chiefly with reference to the orders passed since the submission of the Code, to make a few alterations and amendments therein and these are indicated in a memorandum attached to the present order.

2. A copy of the Code, as altered and amended by Government, is also forwarded to the Board with the request that in passing it through the press the table of contents, index, &c., may be carefully revised and the proofs thoroughly examined before final copies of the book are struck off.

3. His Excellency the Governor in Council desires to place on record his appreciation of the satisfactory manner in which Mr. Carr has accomplished the troublesome task of revising the Code, and to acknowledge the valuable assistance rendered by Messrs. Sturrock, Popert and Morris, in the work of revision.

(True Extract.)

(Signed) 
Secretary to Government.

To the Board of Revenue (Land Revenue), with corrected copy of the Code.
„ the Accountant-General.
„ R. C. C. Carr, Esq., I.C.S.
„ R. Morris, Esq., I.C.S.
„ E. P. Popert, Esq.

To the Public Department

APPENDIX.

Memorandum of alterations and additions made in the Draft Forest Code.

(1) The word "Ranger" has been substituted for the words "Forest Ranger" throughout the Code.

(2) *Section 7.*—The power of transferring Forest Guards from one district to another has been given to the Conservator to be exercised by him in communication with the Collectors concerned.

(3) *Section 8.*—A new clause to the effect that the sanction of Government should be obtained for the creation of temporary appointments carrying a pay of Rs. 100 or more is added.

(4) *Sections 16 and 18.*—For the words "the Code," the words "this Code" have been substituted.

(5) In the heading of Part II of Chapter I, the word "Staff" has been substituted for the word "Service."

(6) *Section 21.*—The classes of Rangers and Deputy Rangers have been relegated to the Subordinate Forest Service with reference to the Government of India letter in G.O., No. 4843, dated 10th December 1894.

(7) For the reason given in item (6) above, *section 22* has been modified as follows:—

The Subordinate Forest Service consists of—

	Monthly pay.
(i) Rangers from	Rs. 50 to Rs. 150
(ii) Deputy Rangers from	„ 30 „ „ 40
(iii) Foresters from	„ 15 „ „ 25
(iv) Forest Guards from	„ 6 „ „ 12, and
(v) Other subordinates on such rates of pay as local circumstances may require.	

(8) A new section, 25-A, has been added with reference to the Government of India Circular under G.O., Mis. No. 3565, dated 11th September 1894.

(9) *Sections 30 and 32 and Appendix IV* have been amended with reference to G.O., No. 544, dated 25th July 1894.

- (10) *Section 50.*—The power to order prosecution has been given to the officer who appoints.
- (11) *Section 58.*—For the words "Forest staff" in sub-section 2, the words "Executive, Protective or Office staff" have been substituted.
- (12) *Sections 62 and 65.*—The word "Law" has been substituted for the words "Forest Law."
- (13) *Section 78.*—For the words "from time to time" in the last sentence of sub-paragraph 1, the words "at such intervals of time as may be prescribed by the Conservator" have been substituted.
- (14) *Section 90.*—Working plans need not in future be submitted to Government and the words beginning with "a copy" and ending with "Government" have therefore been omitted.
- (15) *Section 99.*—The taking of stock at sale depôts has been left entirely to the Conservator.
- (16) *Section 125.*—The word "also" has been added after the word "rests" in line 1.
- (17) *Section 129.*—Special attention has been drawn to the provisions of Article 155 of the Civil Account Code, Volume I.
- (18) *Section 160.*—Item (c) has been modified with reference to the Accountant-General's letter No. 2583, dated 30th August 1894.
- (19) *Section 161.*—A colon has been put after the word "detailed" in line 2.
- (20) *Sections 171 and 172* have been modified with reference to the Accountant-General's letter in G.O., No. 4500, dated 19th November 1894.
- (21) *Section 224.*—An addition has been made to show in what cases District Forest-officers may correspond direct with the Conservator.
- (22) *Section 244* has been modified with reference to G.O., Mis. No. 4321, dated 8th November 1894.
- (23) *Section 246.*—An addition has been made to this section with reference to G.O., No. 4836, dated 10th December 1894.
- (24) *Section 258* has been altered with reference chiefly to the Board's Proceedings under G.O., Mis. No. 3276, dated 20th August 1894.
- (25) *Section 259.*—Under "Chapter II-2 (c)," a new heading has been added to make the headings correspond with those given in the India Code, and to the first line in sub-paragraph 2 under "General remarks," the words "In Chapter II" have been prefixed.
- (26) *Form 13.*—Column 8 has been omitted and the numbering of the succeeding columns altered.
- (27) *Appendix IV* has been altered as indicated in item (9) above and a foot-note has been added to section II (Admission Rules) in A with reference to G.O., No. 385, dated 30th May 1894.
- (28) *Appendix XI* contains several typographical errors and should be carefully revised before issue.

Ed. C. M. Brissot.

60 Copies.

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 When signed _____

189.

READ AGAIN G.O., No.
 189.

DATE

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.

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