

THE WEST PAKISTAN FOREST MANUAL

VOLUME - II

**(Relating to Establishment, Accounts and
Budget)**

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1.1. **General Administration.** The Forest Administration of the West Pakistan is in charge of the Secretary, Government of West Pakistan, Agriculture Department, whose headquarters are in Lahore.

1.2. **Administrative charges.** The province is divided into 5 administrative charges each under the control of a Regional Chief Conservator of Forests.

1.3. **Controlling charges.** These Regions are divided into Forest Circles, Division/Sub-Divisions or controlling charges which, on the 7th June, 1962, were as follows as stated:-

Region	Circle	Division/Sub-Division	Headquarters
Peshawar.	Abbotabad	1. Direction	Peshawar
		2. Galis	Abbotabad.
		3. Kagan	-do-
		4. Malakand	Mingora (Swat State)
		5. Dir	Malakand
		6. Siran	Abbotabad
		7. Haripur	Haripur.
		8. Hazara Tribal	Manshera
		9. Nowshera	Nowshera
		10. Mardan	Mardan
		11. Kohat	Kohat
		12. Dera Ismail Khan	Dera Ismail Khan
		13. Waziristan	Dannu
		14. Working Plan Swat Kalam	Saidu Sharif
		15. Working Plan, Indus Kohistan	Mingora.
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		17. Working Plan, Siran & Agror	Abbotabad.
		18. Working Plan, Guzaras	-do-
		19. Working Plan, Upper Siron	-do-
		20. Working Plan, Haripur	-do-

		21. Working Plan, Upper/Lower Canal. 22. Working Plan, Galis <u>SUB-DIVISION.</u> 23. Kagan National Park. 24. Demareation Guzaras 25. Silviculture Research	Mardan. Abbotabad. Balakot Abbottabad. -do-
Lahore	Rawalpindi.	1. Murree 2. Rawalpindi North 3. Rawalpindi South 4. Attock 5. Jhelum 6. Gujranwala/Sheikhupura 7. Lyallpur/Jhang 8. Gujrat West 9. Roads 10. Gujrat East 11. Lahore 12. Shahpur 13. Mianwali 14. Silvicultural Research 15. Dakhar 16. Direction <u>SUB-DIVISION</u> 17. Resin Extracation 18. Pindigheb 19. Chakwal 20. Research	Murree. Rawalpindi Compbellpur Rawalpindi Jhelum Gujranwala Lyallpur Gujrat -do- -d- Changa Manga Jauharabad Mianwali Lahore Bakhar. Lahore. Rawalpindi Pindigheb Chakwal Lahore.
Region	Circle	Division/Sub-Division	Headquarters
Hyderabad	--	1. Larkana 2. Shikarpur 3. Sukkar 4. Khairpur 5. Nawab Shah 6. Hyderabad	Larkana Sukkur -do- Khairpur Nawab Shah Hyderabad

		7. Silvicultural Research 8. Thatta 9. Registan 10. Karachi 11. Coastal Zone 12. Working Plan 13. Working Plan <u>SUB-DIVISION</u> 14. Hyderabad 15. Working Plan	-do- Thatta Mirpur Khas Karachi. -do- Sukkur Hyderabad. Hyderabad Sukkur.
Quetta	--	1. Quetta/Chagai 2. Loralai 3. Zhob 4. Sibi 5. Range and Pasture 6. Kalat 7. Direction	Quetta. Loralai. Fortsandeman Sibi. Quetta Kalat Quetta.

1.4 **Executive and Protective charges.** Forest Divisions are divided into sub-divisions and ranges, or executive charges, which are further sub-divided into beats, or protective charges.

1.5 **List of administrative charges.** A list of Forest Circles, divisions, Sub-Division and ranges and of their headquarters is given in Appendix-I (attached at the end of this volume).

1.6 **Formation and redistribution of charges.** The Chief Conservator may sanction the formation or redistribution of ranges, but alterations in administrative or controlling charges and the creation or abolition of such charges require the sanction of Government.

1.7 Divisional Forest Officers may sanction the formation and redistribution of beats. Three to five beats constitute a block, formation and redistribution of which will be sanctioned by the Conservator of Forests.

1.8 **Charges.** The charge of a division is held by a Deputy Conservator or Divisional Forest Officer or an Assistant Conservator or an Extra Assistant Conservator, who has passed the prescribed departmental examination.

1.9 The charge of a sub-division is held by an Assistant Conservator and Extra Assistant Conservator or a Senior Forest Ranger.

1.10 The charge of a range is ordinarily held by Forest Ranger, but more important ranges may be held by Extra Assistant Conservators and less important ranges by Deputy Rangers. Assistant Conservators are sometimes placed in charge of a range for training.

1.11 The charge of a beat is held by a Forest Guard.

CHAPTER - II

DUTIES AND POWERS

2.1 (i) **Duties of the Chief Conservator.** The Chief Conservator is the Chief Technical Adviser to Government on forest matters. He is also the head of the Forest Department in the West Pakistan.

(ii) The Chief Conservator is empowered to deal, on his own authority, with all professional questions such as Policy, Accounts, Working Plans, Silvicultural Operations, Development Schemes and fire protection.

(iii) The Chief Conservator deals finally with the preliminary reports, but submits the completed plans to Government for sanction except in the case of Soil Conservation plans which are sanctioned by him. He is responsible for the final approval of the control forms for working plans sanctioned by Government.

(iv) The Chief Conservator submits to Government for the whole province, the consolidated budget, the appropriation proposals and the annual forest administration report.

(v) The Chief Conservator controls the postings and transfers of officers of W.P.F.S. Class I and Class II and transfers of members of the Subordinate Forest Service between circles. The postings of Provincial Forest Service Officers and Pakistan Forest Service Officers to the charge of Circles are made by Government on his recommendation.

(vi) The Chief Conservator of Head of the Department controls all forest affairs and issues such instructions as he may consider necessary on the administration and working of the forests.

2.2 **Duties of the Additional Chief Conservator.** Subject to control by the Chief Conservator of Forests, the Additional Chief Conservator of Forests is empowered to deal all matters including appeals relating to subordinate

establishment except promotions to the gazetted rank, sales of Forest Produce, Working Plans, Research and Education and Inspection of Forests.

2.3 (i) **Duties of Conservator.** Subject to control by Government and by the Chief Conservator in matters with which he is competent to deal the Conservator has full control of Forest matters within his circle.

(ii) The Conservator, within his circle, controls the postings and transfers of officers in charge of ranges and of clerks and the transfers of all other subordinates between division.

(iii) The Conservator may correspond with Government on all administrative matters affecting his circle through Chief Conservator but questions of personnel, finance, policy and matters which affect the department or province as a whole will be referred to the Additional Chief Conservator who will also be consulted on all important matters, especially sales.

(iv) The Conservator will make frequent tours of inspection and visit once a year as many of the forests under his control as possible. During these tours the following points will receive particular attention, and, if necessary, be specially reported on to Government or the Chief Conservator/Additional Chief Conservator:-

- (a) Surveys and settlements, made or in progress, and their cost, extent to which they are still required, nature and adequacy of the maps and settlement records prepared, results of working under the settlement in force;
- (b) Working plans, already made or in progress, and their cost, extent to which plans are still required; results of working of plans in force;
- (c) Forest boundaries, their nature and state of repairs demarcation work in progress and its cost, demarcation work still to be done;
- (d) Roads, buildings, and other similar works in existence or under construction, their cost, state of repairs; new roads; buildings, or other works required;
- (e) Executive and protective staff, efficiency, state of discipline, etc.
- (f) Conditions of the forests, the methods of treatment employed; natural reproduction, causes which interfere with it, etc.
- (g) Protection of the forests from injury, by man, by cattle by fires, etc. breaches of the forest rules, their frequency and causes;
- (h) Works of reproduction and cultural improvements, extent, condition and cost of plantations made, conditions of

nurseries; new sowings or plantings required; thinning; creeper cutting, etc. extent to which carried on and required.

- (i) Method of working and management in force, advantages or otherwise of these methods, expenditure incurred on them outturn of the forests and financial results;
- (j) Timber depots, their situation and adequacy; condition in which kept; state of their records, etc.

(v) At the conclusion of each important tour of inspection the Conservator will write a self-contained note dealing with the policy, management and progress of the division which he has visited. The note is intended primarily for the information of the Chief Conservator, who will however, transmit a copy to Government with his comments, should the note be of sufficient interest or the Conservator desires him to do so. In addition to the full note brief notes may be written on individual forest or projects for the guidance of the Divisional Forest Officer. When of sufficient interest, duplicate copies of these notes may be sent for pasting in the compartment history files.

(vi) The Conservator will see that all money transaction are conducted in accordance with the rules in force; and will examine the cost of current works, and of those which have been spread over several years. He will also ascertain whether the Divisional Officers and other members of the controlling staff are conversant with their duties, that discipline is maintained, and that work is properly supervised.

(vii) A Conservator in control of an irrigated plantation must satisfy by personal inspection during the irrigation season that adequate arrangements have been made by the Divisional Forest Officer to irrigate each plantation.

(viii) The Conservator in charge of the heavy earth moving machinery bulldozers, sub-soilers, etc., will see that the machinery is properly maintained and controlled. He will give progress of the work of reclamation of ravined land by mechanical means in his inspection notes.

2.4 The Chief duties of the Officer in charge of a forest division are:-

- (i) To be responsible for the proper management of the forest business and for the finance of his division;
- (ii) To take an active part in all technical work;
- (iii) Subject to the orders of the working plan and his superior officers, to control the silviculture of his division and to be responsible for the correctness of all technical operations;
- (iv) To make himself thoroughly conversant with the Land Administration Manual and the Land Revenue Settlements of his division;

- (v) To have a wide knowledge of the people with whom he has to deal; to show sympathy for their requirements and to carry out the forest policy prescribed for him with fairness and common sense;
- (vi) To submit a monthly diary or progress report in which he will report briefly the progress of all works going on in the division and any other events of interest and importance. This diary or progress report will be submitted to the conservator who will record any remarks he may wish to make. Should the jurisdiction of the Divisional Forest Officer extend over more than one district, a separate diary or progress report will be written for each district. Any remarks made by the Conservator, except on technical matters, will be shown to the Deputy Commissioner.
- (vii) For Irrigated Plantation Divisions only. To ensure by personal inspection and adequate organization and control that each and every compartment in the plantation is properly watered.

2.5 **Duties of Range Officer.** The following are the chief duties of Officer in charge of forest ranges:-

- (i) To be responsible for all cash disbursements and expenditure within his range. All payments of pay and labour must, as far as possible, be made personally by him and he is personally responsible that labour is not employed for longer than necessary and that disbursements are made without delay;
- (ii) To communicate all orders and instructions to his subordinates, and to see that they understand them and carry them out;
- (iii) To check and control all work within his range, and to ensure that Government funds are used in the most economical and efficient way;
- (iv) To protect Government interests by insisting upon good work from all subordinates and labour, and by producing the highest revenue from his range consistent with the highest principles of forestry;
- (v) To collect, check and consolidate all returns and registers, to prepare the monthly range accounts and to carry out all office work promptly and correctly;
- (vi) To prevent any misuse of authority by subordinates particularly in compounding forest offences.

2.6 **Duties of Range Assistant.** The duties of Range Assistant are:-

- (i) To assist the Range Officer, to the best of his ability, to carry out the work of the department honestly and efficiently;
- (ii) To carry out all orders that may be given to him;
- (iii) To report to the Range Officer on all important happenings.
- (iv) Thoroughly to understand the rules for compounding forest offences and closely to observe them. Except as laid down in those rules he is forbidden to take money from the accused;
- (v) To prevent the Forest Guards under his control from misusing their authority, accepting bribes or harassing the propel.

2.7 **Duties of Forests and Block Officer.** Forester's post requires a technical knowledge of Forest operations. He is required to carry out the following works:-

- (i) Irrigation of plantations.
- (ii) Nursery works and plantations.
- (iii) Thinnings.
- (iv) Road and building construction.
- (v) Timber works in hills and plains.
- (vi) Wattbandi and drainage.
- (vii) Demarcation and map reading.
- (viii) Floating and rafting.
- (ix) Timber depot works.
- (x) Strictly to observe the rules for detecting and for compounding forest offences in his jurisdiction.

A Block Officer may be a Forester or a Forest Guard will be classed as a technical man with the following qualifications:-

- (a) Minimum service 5 years.
- (b) A certificate that he is expert to carry out at least 4 of operations required of a Forester in addition to item (x) above. His duties will be the same as that of a Forester.

2.8 **Duties of Forest Guard.** The Chief duties of a Forest Guard incharge of beat are:-

- (i) To be fully acquainted with his beat and to have knowledge of everything taking place herein.
- (ii) To be fully acquainted with and to possess a list of the rights, privileges and concessions, that may be exercised by the people in the forest of his beat.
- (iii) To observe the rules strictly for compounding forest offences.

- (iv) To carry out under orders of the Range Officer, repairs to the boundary pillars, roads and buildings in his beat;
- (v) To carry out, without orders.
 - (a) The maintenance of fences;
 - (b) Tending operations in regeneration areas and planting;
 - (c) Weeding of young plants, but not to incur expenditure on these works without the Range Officer's sanction.
- (vi) To see that the shooting rules are observed and to put a stop to illegal shooting and trapping.
- (vii) To regularly patrol all the forests in his beat and see that no illicit damage to the forest is caused and that no illicit encroachment on the forest land takes place. All breaches of forest rules should be reported immediately through the Guard Damage Report Book.

(b) **Resin Guard.** The duties of a Forest Guard incharge of a resin depot are:-

- (i) to recruit sufficient labour for resin work, both during the tapping season and for preparatory work during the winter;
- (ii) to maintain order and neatness in his depot, to see to the weighing, soldering, numbering and dispatch of resin tins as laid down in orders;
- (iii) to patrol his resin tapping areas and to see that the coolies are carrying out the tapping and collection to the best of their liability, and that the tapping rules are closely observed.

(c) **Guards on Special Works.** The duties of a Forest Guard employed on special work such as felling are:-

- (i) To carry out such work to the best of his ability and to protect the interest of Government.
- (ii) To be responsible for the protection of all forest produce and Government stores entrusted to his care.

(d) **River Guards.** The duties of a Forest Guard incharge of a river beat are:-

- (i) To patrol the part of the river in his charge and to prevent the theft of timber in transit;

- (ii) To be thoroughly conversant with the river rules and to detect and to report all breaches thereof immediately through the Guard Damage Report Book.
- (iii) To keep the river chhandas clear of all stranded timber. For this purpose, he will remain in touch with the mates appointed by the drift contractors, and will see that every piece of timber collected is sent to the nearest catching depot.
- (iv) To make every piece of timber received at the catching depot, according to the orders in force, and to enter it in the depot forms;
- (v) If required by the Range Officer to do so, to check all Rafts passing through his beat and to prevent the raftsmen collecting any stranded timber while in transit;
- (vi) To report on the legal position of any timber lying within the three miles limit, for which a permit to saw has been applied.

(e) **Depot Guards.** The duties of a Forest Guard employed in a Sale Depot are--

- (i) To check the rafts on their arrival at the landing that and to report to the Depot Officer any discrepancies detected;
- (ii) To supervise the carriage of timber from the landing that to the Sale Depot and to see that no timber is lost in transit;
- (iii) To check and count the timber as it is received in the Sale Depot;
- (iv) To supervise classification and stacking;
- (v) If required to do so, to take his turn at watching the depot by night;
- (vi) To supervise the removal of timber from the depot by purchasers and to see that none but timber marked with the sale hammer is removed.

2.9 (1) Technical posts. The following posts in the West Pakistan Forest Department which at the time of appointment require technical knowledge of forest operations are classed as technical posts:-

- (i) W.P.F.S., Class-I.
- (ii) W.P.F.S., Class-II.
- (iii) Forest Rangers
- (iv) Deputy Rangers.
- (v) Foresters.
- (vi) Forest Guards who have passed the Forest School Course.

(2) Forest Guards posts require no technical qualifications at the time of appointment, but after 5 years or so Forests Guards in the majority of

divisions acquire a knowledge of technical operations which entitles them to be classed as technical men.

A Forest Guard may be classed by his Conservator as a technical man when he possesses the following qualifications:--

- (a) Minimum service 5 years.
- (b) A certificate that he is expert in at least three of the following operations:-
 - (i) Irrigation of plantations.
 - (ii) Nursery work and plantations.
 - (iii) Thinnings.
 - (iv) Road and building construction.
 - (v) Timber works in the Hills.
 - (vi) Wattbandi and drainage
 - (vii) Demarcation and map reading.
 - (viii) Floating and rafting.
 - (ix) Timber Depot work.

-
- Note---If directly appointed then only when they have obtained the Forest School Certificate.
 - Note---A certificate will be given by a Divisional Forest Officer only after personal inspection of the Forest Guard's work.

CHAPTER-III

EXTERNAL AND INTERNAL RELATIONSHIPS

3.1 Relations with the Inspector General of Forests. Government will seek the advice of the Inspector General of Forests, where necessary, and he will be allowed to tour in the province with the previous consent of Government. Government has no objection to the Inspector General of Forests corresponding direct with the Chief Conservator on technical questions so as to keep himself in touch with development in the West Pakistan. The Chief Conservator may also correspond direct with the Inspector General of Forests on all matters of professional interests.

3.2 Relations of Silva with the Forest Research Institute. The Divisional Forest Officer, Silvicultural Research Division (Silva), is the Liaison Officer between the Forest Research Institute and the province for all research and experiments. The basis of his work is the triennial programme, prepared in accordance with the instructions laid down in the Experimental Manual and Statistical Code, which describe in detail the work, maintenance of records and the relations between the Central and Provincial Silviculturists.

3.3 Relations with district officials. Divisional Forest Officers are to administer the forests in the interest of the people of the district, in so far as

these interests do not conflict with the interests of the province as a whole. The Deputy Commissioner is the head of the district and the welfare of the people is his immediate concern. When, therefore, the Divisional Forest Officer proposes to adopt any procedure or to take any action which affects the interests of the people, such as closing a forest to grazing, or disposing of grazing by lease instead of by permit, the Deputy Commissioner should be consulted, and the reasons of the proposed action clearly explained to him.

3.4 If the Deputy Commissioner objects to the proposed action and the Divisional Forest Officer is still of opinion that it is in the interests of the province or of the forests, he will report the matter to the Conservator, who will, if necessary, refer the question to Government. Similarly, if the Deputy Commissioner proposes to take any action which the Divisional Forest Officer considers will be detrimental to the forests or to Government revenues, the latter will first explain his point of view to the Deputy Commissioner, and if he fails to convince him, will report the matter to the Conservator.

3.5 The advice of the Deputy Commissioner should always be sought in such matters as the collection of land revenue, the eviction of tenants and in similar matters which are outside the ordinary scope of a Forest Officer's duties. On the other hand, the Divisional Forest Officer will always be ready to advise the Deputy Commissioner on such technical matter as the establishment of plantations and the management of civil ranks.

3.6 The Divisional Forest Officer will always be consulted by the Deputy Commissioner regarding proposed alienation of forests or waste lands either by grant, lease or sale, and he will give such assistance in these cases as the Deputy Commissioner may require, especially in the selection of the sites and in the determination of the boundaries of the proposed grants. No land, whether protected or un-classed forests or waste land, the revenue of which is credited to the Forest Department, will be granted, leased or sold without the consent of the Conservator of Forests.*

3.7 The Deputy Commissioner will see that the tahsildars and revenue subordinates of all grades render assistance to the Forest Department not only in the management of Government waste lands, but also in the management of all forests, especially in the assessment and collection of Government dues. All distinctions and practices which are likely to encourage the impression that forest work lies outside the ordinary duties of revenue officials should be abolished and the Deputy Commissioner will authorize the Divisional Forest Officer to address orders direct to these officials in matters in which it may be convenient that he should act without the intervention of the Deputy Commissioner.

3.8 The Divisional Forest officer is a District Officer and wherever possible his office should be located near the district offices. He should be personally known both to the Deputy Commissioner and to other District Officers and should take opportunity of discussing district matters with them personally.

3.9 The Deputy Commissioner may direct the Divisional Forest Officer to Deposit in the District Record Office such forest records related to forest settlements revenue leases or other matters affecting the use of the forest and waste lands by the local people.

3.10 When the Deputy Commissioner considers it desirable that magisterial powers for the trial of forest offences should be conferred on a Forest Officer, he will submit his recommendation to Government who will consider each case with reference both to local requirements and to the personal qualifications of the Forest Officer concerned.

*This paragraph does not give the Forest Department authority to grant leases of un-classed forests land in regard to which the rules in paragraph 62 of Revenue Circular No.56 must be observed. As to temporary cultivation subsidiary to forest management, see paragraphs 8,9 and 10 of the same Circular.

3.11 **Relations between Soil Conservation Officers and District Officials.** The activities of Soil Conservator Officers cover not only Government but also village forests.

3.12 In this case the Divisional Forest Officer will submit his proposals to the Conservator of Forests and after these have been agreed to or amended, will forward them to the Deputy Commissioner for submission to Government through the Commissioner.

3.13 If the Conservator disagrees with any proposals submitted by the Divisional Forest Officer in agreement with the Deputy Commissioner and the disagreement relates to a technical point, the question will be decided by the Conservator if necessary in consultation with the Chief Conservator of Forests, West Pakistan. If on the other hand, the disagreement relates to a non technical the Conservator will consult the Commissioner, and if the two disagree, the Commissioner will refer the matter to Government.

3.14 If the Deputy Commissioner and Divisional Forest Officer disagree on any point and the Divisional Forest Officer is supported by the Conservator, the Deputy Commissioner will be at who will consult the Conservator; and if they disagree, the point, if technical, will be referred by the Conservator to the Chief Conservator of Forests, West Pakistan, otherwise, by the Commissioner to Government.

3.15 **Relations between working plan staff and territorial divisions.** It is essential that spirit of co-operation and mutual assistance should prevail between the working plans staff and the territorial staff of the division in which the working plan is being prepared. The Divisional Forest Officer will do all in his power to help and will see that his subordinate staff does likewise. While the

working plan party is at work transfers of local staff will be reduced to a minimum. In particular, the Range Officer will meet the Working Plan Officer on his arrival in his range, and will give every assistance in organizing field operations. The beat guard will accompany the Working Plan Officer and the enumeration parties while they are working in his beat.

3.16 The Divisional Forest Officer will supply all records required by the Working Plan Officer and will place at his disposal a complete set of maps, fully corrected and up to date. Statements of past revenue and expenditure will be prepared in the Divisional Office, but statements of past yield will be obtained by the Working Plan Officer direct from the control forms.

3.17 **Relations of Silva with the territorial divisions.** The Divisional Forest Officer and his subordinate staff are expected actively to interest themselves in the research work being carried out in the division and to give all assistance possible to the research staff. Responsibility for the work is, however divided as under:-

Silva is entirely responsible for the arrangement and execution of all work in connection with;

- (i) Forest research stations;
- (ii) Statistical sample plots;
- (iii) Collection of single tree statistics except for the disposal of any trees that may be cut, which is the responsibility of the territorial division;
- (iv) The territorial staff is also responsible for the collection of single tree statistics from areas under exploitation.

In the case of experimental plots, Silva, is entirely responsible for:-

- (i) the selection of such plots;
- (ii) the laying out and demarcating of the plots;
- (iii) the marking and listing of any trees or other forest produce in such plots;
- (iv) the submission of proposals, through the territorial Divisional Forest Officer concerned, for closure or restrictions in the plots;
- (v) the preparation of estimates for fences, huts, boundary pillars and other structures, such estimates being sent to the Conservator through the Divisional Forest Officer concerned when the value of the work exceeds a Divisional Forest Officer's powers or sent direct to the territorial Divisional Forest Officer in other cases;
- (vi) the carrying out of observations and writing up of research notes, etc., in connection with such plots.

On the other hand, the territorial division staff is entirely responsible that:-

- (i) such plots are properly protected and is no way interfered with;
- (ii) closure or restrictions are duly notified and properly enforced throughout the year;
- (iii) fences, huts, boundary pillars and other structures required in such plots are properly and promptly completed in accordance with sanctioned estimates;
- (iv) all trees, etc., marked in such plots are felled, converted and removed as quickly as possible in accordance with the marking etc., lists prepared by the Silvicultural Research Division.

Any new work, involving the multiplication of plots or large additions to existing plots, will be taken up only after consultation with the Conservator and Divisional Forest Officer concerned.

Although Silva will carry out as much of the work as possible with his own staff, there are occasions when the territorial divisions will be called upon to lend extra establishment, as for instance, when sample or experimental plots are being laid out for the first time. For this reason, Silva, when sending his programme to the Divisional Forest Officer, will state clearly what work he intends doing in the division, and the assistance he would like from the territorial staff, and whenever possible this will be given. But no territorial staff is to be taken from its ordinary duties except with the permission in writing of the Divisional Forest Officer. As a partial exception to this, the beat guard will invariably be present when the research staff is working in his beat and will assist in arranging camping grounds, supplies and labour and in providing local information.

Silva will take care in no way to usurp the powers or discretion of the Divisional Forest Officer and in particular, will address all requests for information or records to the Divisional Forest Officer himself and to no one else, unless specifically permitted to do so by the Divisional Forest Officer. He will arrange his tour programme so as to cause as little interference as possible with the work of the division, and when necessary the Divisional Forest Officer may require him to modify it to suit the needs of divisional administration.

Silva will bear the cost of all works carried out on his behalf by the territorial division, except when such works as fencing and debris burning would have in any case formed part of the territorial division's ordinary work. Small sums spent on the collection of seeds and specimens for Silva will not, however, be claimed, as they have no appreciable effect on the budgets of the collecting

divisions. nor will any royalty be charged on fencing posts supplied to Silva for use within the supplying division.

CHAPTER - IV

EXTRA DEPARTMENTAL SERVICES.

4.1 **Service rendered to the other departments, etc.** The Forest Department renders the following service outside the departments;-

- (i) Galis Cantonment Forest are managed by the Forest Department the revenue and expenditure is credited and debited to the Cantonment Fund. Pay of Forest Guards is only charged.
- (ii) The Cherat Cantonment Forests are managed also by the Forest Department on five years agreement basis, the revenue and expenditure is credited and debited to the Cantonment Fund. Pay of two Forest Guards and one Forester is charged only.
- (iii) Municipal Forests (a) Nathia Gali Dungagali Location Forests-----

These forests are managed by the Forest Department. Revenue and expenditure is credited and debited to the Notified Area Committed Galis Fund. Pay of Two Forest Guards is charged only.

- (b) Thandiani Hill Location:-

These forests are managed by the Forest Department. Revenue and expenditure is credited and debited to the Thandiani Hill Location Fund. Pay of one Forest Guard is charged only.

- (iv) The Water Cantonment Area Dungagali (Source of Water supply to Murree) is protected by the Forest Department. Pay of two Forest Guards is charged to Public Health Department.
- (v) Murree Cantonment Forest are managed by the Forest Department, the revenue and expenditure being credited and debited to the cantonment funds. The Defence Department pays an allowance of Rs.50 per mensem to the Divisional Forest Officer. A forest Ranger is lent to them also whose pay, allowance, etc., are borne by them.
- (vi) Free technical advice is given to Murree Municipality and Murree Improvement Trust in connection with Forest Areas.

- (vii) Free technical advise is given to various Government Department, Semi-Government Organizations Local Bodies, Public and Private Institutions in West Pakistan.
- (viii) One Conservator of Forests, one Class I Officer, Six Class II Officer and four Forest Rangers are lent to Water and Power Development Authority.
- (ix) One Conservator of Forests, four class I Officers and four Class II Officers are lent to the Government of Pakistan for appointment in the Pakistan Forest Institute, Peshawar.
- (x) One Conservator of Forests is lent to Government of Azad Kashmir for appointment as Chief Conservator, Azad Kashmir.
- (xi) One Conservator, one class II Officer and five Forest Rangers are lent to Capital Development Authority, Rawalpindi.
- (xii) One Class-I Officer is lent of West Pakistan Irrigation Department.
- (xiii) Three Class-II Officers and four Forest Rangers are lend to Soil Conservation Project of West Pakistan Agriculture Department.
- (xiv) One Class II Officer, is lent to Haripur Rosin and Turpentine Factory of Pakistan Industrial Development Corporation.

PART - II

THE FOREST SERVICE.

CHAPTER - V

THE PAKISTAN FOREST SERVICE

5.1 **Recruitment.** Recruitment to the Pakistan Forest Service has been closed.

5.2 **Pay of the Pakistan Forest Officers.** The salaries attached to posts in the Pakistan Forest Services are as follows:

- (a) Chief Conservator of Forests- Rs.2500-125-2750
- (b) Conservators--Rs.1750-100-2150
- (c) Assistant Conservator and Deputy Conservator--
Rs.325-50-525 / 575-50-725 / 800-5-1350.

5.3 **Counting of temporary or officiating service towards increments.** All temporary or officiating service of Chief Conservator and conservators and all service and leave during which they held a lien on such a post

or would have held a lien had it not been suspended, counts for increments in the time-scale applicable to that post, whether such service is continuous or not.

All officiating service rendered as Conservator in any province shall count towards increments in the time-scale of pay of a Conservator on his transfer in the same capacity to another province.

5.4. Penalties. The Provincial Government may impose the following penalties for good and sufficient reason upon members of the Pakistan Forest Service:-

- (i) Censure.
- (ii) With-holding of increments or promotion including stoppage at an efficiency or promotion including stoppage at an efficiency bar.
- (iii) Reduction to a lower post of time-scale, or to lower stage in a time scale.
- (iv) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders.
- (v) Suspension.

But no member shall be removed or dismissed except by order of the President of Pakistan.

5. Appeals. (1) The rules for appeal by a member of the Pakistan Forest Service from an order passed by the competent authority are laid down in paragraphs 56-69 of the Classification, Control and Appeal Rules.

(2) A member of the Pakistan Forest Service may appeal from the order of the Provincial Government to President of Pakistan.

6. Resignations. Except in the case of retirements under the pensionary rules, the Government of Pakistan alone have the power to accept the resignations of officers of the Pakistan Forest Service. When a member of the Pakistan Forest Service resigns his post before he becomes eligible for either a retiring or superannuating pension, the reasons for resignation, where known, should be mentioned when sanction of the President of Pakistan to the resignation is sought.

7. (a) Pension. Ordinary Pension-- A Pakistan Forest Service who entered the service before 6th December, 1932, is entitled on his resignation being accepted, to a retiring pension after twenty year qualifying service. The maximum rates of retiring and superannuation pensions will be found in rule 13 and of invalid pension in rule 14 of Appendix G, Part B, of the Fundamental Rule, Service qualifying for the ordinary pension includes all privilege leave on average pay up to 8 months ex-Pakistan and some of the time passed on leave with allowances.

(b) Additional Pension----- Officers of the Pakistan Forest Service who have held appointments of Conservators and Chief

Conservators may be allowed by Government an additional pension at the rate of Rs.300 and Rs.500 a year, respectively, for each completed year of effective service of Rs.1500 in respect of service as conservator and Rs.2500 in respect of service rendered in the Conservator and Chief Conservator's grades combined or in the Chief Conservator's grade alone.

For officers entering the service after 31st December, 1909, the grant of the additional pension is subject to the condition the they must in the event of voluntary retirement have completed twenty-eight year of qualifying service.

(c) Commutation of pension-----A Pakistan Forest Service Officer is entitled to commute for a lump sum payment any portion not exceeding one-half of any pension which has been granted to him.

CHAPTER - VI

THE PUNJAB FORST SERVICE

CLASS - I

6.1 **Service rules.** The rules for the Punjab Forest Service Class I, were issued by the late Government of Punjab under notification No.258-Ft., dated the 30th January, 1940, and as subsequently amended from time to time are reproduced in full below:-

6.2 In exercise of the powers conferred by clause (b) of sub-section (I) and clause (b) of sub section (2) of section 241 of the Government of India Act, 1935, the Governor of the Punjab is pleased to make the following rules regulating the appointment to and the conditions of service of the Punjab Forest Service, Class I:-

RULES

PART - I GENERAL

1. (1) **Short title.** These rules may be called the Punjab Forest Service Class I Rules, 1940.

(2) These rules shall come into force at once.

2. **Definitions.** In these rules, unless there is anything repungnant in the subject or context--

(a) "The commission "means the Punjab and North West Frontier Province Joint Public Service Commission.

(b) "Government" means the "Provincial Government,"

(c) "Recognised institution" means any of the following institutions or such other institutions as may form time to

time be recognised by Government after consultation with the Commission:-

- (1) University of Oxford.
 - (2) University of Edinburgh.
 - (3) Pakistan Forest College and Research Institute, Peshawar.¹
- (d) "Recognised university" means any university incorporated by law in Pakistan or any other University which is declared by Government to be a recognised University, for the purpose of these rules, and.
- (e) "The service" means the Punjab Forest Service, Class I.

3. **The number and character of posts.** The Service will be used to fill such posts as may be determined from time to time by Government.

PART - II APPOINTMENT

4. **Methods of recruitment.** The Service shall be recruited by the following methods:-

- (a) By direct appointment---
 - (i) In Pakistan in accordance with Rule 6,
 - (ii) In England in accordance with Rule 7,
- (b) By promotion of members of the Punjab Forest Service who were appointed before the 24th August, 1932, or
- (c) By promotion of members of the Punjab Forest Service, Class II

Provided that the members of the Service recruited under clause (b) and clause (c) of this rule taken together shall not exceed one third of the total number of members of the Service at the time of recruitment;

Provided further that so long as there are in the service of Government Officers of the Provincial Forest Service, who were in service before 24th August, 1932 and who are declared by the Commission to be suitable for appointment to the Service, a minimum of 25 per cent of the total posts in the service shall be reserved for such officers.

Note:--Direct recruitment includes a Government Servant who being otherwise eligible has been permitted by competent authority to apply to the commission for selection under rule 6 as a candidate for the service.

Provided further that members of the Punjab Forest Service, Class II, will not be eligible for promotion unless they have been in that service for a period of at least five years.

5. **Qualification for recruitment.** Every candidate for appointment must be a male person and----

- (a) He must be a Pakistani national. He must also be domiciled in the province of the Punjab.

The decision of the High Commissioner for Pakistan or the Commission, as the case may be, shall be final as regards eligibility under this rule.

- (b) He must have satisfied the High Commissioner for Pakistan or the Commission, as the case may be that his character and antecedents are such as to qualify him for appointment to the Service. The decision of the High Commissioner for Pakistan or the Commission in the matter shall be final,

- (c) He must possess any of the following degrees of a recognised University:-

- (a) A Science degree obtained in an honours School, or,
 (b) A Science degree obtained in first division, provided that a good second division may be accepted in the case of a candidate with strong non-academic qualifications, or,
 (c) A B.Sc degree of any class in any natural Science or Agriculture provided that the B.Sc. degree was not lower than second division, or
 (d) A B.Sc degree in Agriculture without Honours in the first division, provided that a good second division may be accepted in the case of a candidate with strong non-academic qualifications;
 (e) He shall obtain from the Standing Medical Board at Lahore or from such medical authority in England, as the High Commissioner for Pakistan may deem competent, a certificate that he is physically and mentally fit for the duties which he will have to perform as a member of the Service, and
 (f) He shall furnish evidence of his ability to ride.

6. (1) **Selection of Candidates in Pakistan.** A candidate to be appointed to the Service in Pakistan must have attained the age of 19 but not more than twenty three years on the 1st day of October in the year in which he is selected.

(2) The selection of candidates shall be made by the Commission who shall recommend such number of candidates after holding a competitive examination or conducting such other tests holding a competitive examination or conducting such other tests as may be prescribed by Government. In the case of a competitive examination only such candidates shall be interviewed by the Commission as have secured at least 25 per cent of the minimum marks in each individual written paper.

(3) The final appointment of the candidates to the Service will be dependent on the results of the final examination at the Forest College, Peshawar, where candidates will be required to undergo a course of training in accordance with Rule 8.

7. (1) Appointment by selection in England. A candidate to be appointed to the service in England shall---

- (a) have attained the age of twenty one years but not more than twenty four years on the 1st January of year of the candidature.
 - (b) if on non-Asiatic domicile, be unmarried, and if he marries before reaching Pakistan, shall forfeit his claim to an appointment.
 - (c) Have obtained the diploma or degree in Forestry of a recognised institution.
- (2) No such person shall be deemed eligible for appointment who does not satisfy the High Commissioner for Pakistan that he fulfils the qualification laid down in rule 5, and further that his father was a British subject, and still is, or continued to be until his death, a British subject.
- (3) Subject to the provisions of rule 5 and of such supplementary regulations as may be made by Government, the Commission shall arrange for the selection of candidates in England through the High Commissioner for Pakistan.

8. Procedure for under going training in Pakistan....An accepted candidate for direct appointment in Pakistan will be required to undergo training as follows:-

- (i) For six months he will receive training under a Divisional Forest Officer including a physical test of a journey of 20 miles on foot over hilly country in six hours in such forests a may be prescribed by the Chief Conservator of Forests, Punjab.
- (ii) **Agreement and bonds....**Such candidates only as prove their capability and suitability during this course of training in th4e Forest Department of the Punjab will be required to

proceed to Peshawar, and to sign an agreement binding themselves to work diligently while at College and to serve Government for not less than five years after passing out of the College and to furnish a bond with sureties that in default they will refund all money expended by Government on their training and education.

- (iii) At Peshawar, selected candidates will be required to undergo a two year's course in the Forest College and to obtain the Diploma in Forestry of the College.
- (iv) Government may, if it appears desirable make other arrangements for the training of directly appointed recruits.

Note. 1- A candidate while undergoing six months preliminary departmental training in the Punjab Forests, will be allowed Rs.75 per mensem as a consolidated allowance to meet all his expenses.

Note 2- A candidate will, while under training at the Forest College, Peshawar, be entitled to receive payment of all his fees and travelling allowances as prescribed by the College authorities from time to time. In addition he will be given a stipend not exceeding Rs.100 per mensem.

CONDITIONS OF SERVICE

9. (1) Probation of members of the service.....Members of the Service shall remain on probation for a period of two years and during this period every member shall pass by the higher standard an examination in the Urdu language as prescribed by the Army Regulations, Pakistan, and if any member fails to pass the examination he shall be removed from the service:-

Provided that Government may extend the period within which a member shall so pass the examination:

Provided further that the Chief Conservator of Forests, Punjab, may exempt a member whose vernacular language is Urdu from passing the examination if he is satisfied that the member can read Urdu fluently and can write it in Persian character with facility.

(2) If the work or conduct of any member during the period of probation is, in the opinion of Government, not satisfactory, it may dispense with his services if he has been recruited by direct appointment, or may revert him, to his former post if he has been recruited by promotion.

(3) On the conclusion of the period of probation of any member of the service, Government may confirm such member in his appointment, or if his work or conduct has, in its opinion, not been satisfactory, it may dispense with his services if he has been recruited by direct appointment, or may revert him to his former post if he has been recruited by promotion or may extend his period of probation by such period as Government may think fit and thereafter pass such orders as it could have passed on the expiry of the first period of probation,

provided that the total period of probation including extensions, if any, shall not exceed three years in any case.

10. Members of the service to pass Departmental Examinations.

Every member of the Service who has not already done so shall, within three years from the date of his appointment to the Service, pass the departmental examination from time to time prescribed by Government for Assistant Conservators of Forests, and if any member fails so to pass the departmental examination he shall be removed from the Service:

Provided that Government may exempt any member from so passing the whole or any portion of the departmental examination or may extend the period within which a member shall so pass the examination.

Note-- Any subject for which the syllabus of examination provides for a higher and lower standard, the candidates must pass by the higher standard.

11. Seniority of members of the service. The seniority of members of the service shall be determined by the dates of their appointment to the Service.

Provided that, if two or more members are appointed on the same date---

- (a) In the case of members who are appointed in England an older member shall be senior to a younger member:
- (b) In the case of members who have been appointed direct in Pakistan, seniority shall be according to the order of merit on completion of their course of training at the Forest College, Peshawar;
- (c) In the case of members who are appointed by promotion from the Punjab Forest Service or Punjab Forest Service, Class II, seniority shall be determined according to the seniority of such members in that service and
- (d) Seniority as between members appointed----
 - a) In England;
 - b) Direct in Pakistan;
 - c) By promotion from the Punjab Forest Service or the Punjab Forest Service, Class II, shall be determined by government.

Provided further that if any officer appointed to the Service fails to qualify himself for a substantive permanent appointment within the prescribed period of probation, Government may determine whether the date of his appointment for the purpose of this rule shall be postponed by a period not exceeding the period by

which such officer's substantive permanent appointment is delayed beyond the prescribed period of probation.

Note---Vide Punjab Government notification No.1833 dated 30-4-1956

12. (1) **Pay of members of the Service** The scale of pay of the service is shown in Appendix A

(2) Officers drawing pay up to Rs.425 a month will be designated Assistant Conservator and those drawing over Rs.425 will be designated "Deputy Conservators"

(3) The overseas pay will be granted only to officers of non-Asiatic domicile. It will not be counted as pay for the purpose of clause (2) above.

(4) Government will not permit any member of the service to cross the efficiency bar at Rs.700 per mensem unless, in addition to all other qualifications usually required for crossing an efficiency bar, he has been certified by the Chief Conservator of Forests, Punjab, to be fit to hold charge of any division in the province.

13. **Selection grade.** Appointment to selection grade or to a post of Conservator of Forest or chief Conservator of Forests shall be made by strict selection and no member of the Service shall have any claim to such appointment as of right.

14. **Passages.** A member of the Service recruited in England shall be entitled to free first class passages from England to Pakistan and to the country of his domicile from Pakistan in accordance with such rules regarding free passages to the Service made from time to time by Government.

15. **Consequences of failure to join when appointment.** If a person appointed to the Service is unable, for any reason other than the orders of Government to join his appointment within one month if trained in Pakistan and three months if trained in Europe from the date of the orders of appointment, Government may cancel the orders of appointment, and if such person is subsequently appointed, may assign to him seniority in accordance with the date of the revised order of appointment.

16. **Liability to transfer.** Every member of the service shall be liable to transfer under the order of Government anywhere within the Punjab or to the Forest Research Institute and college, Peshawar.

17. **Claims to posts.** No member of the Service shall have any claim to any particular post in the cadre.

18. **Leave and Pension.** In respect of leave, pension and other cognate matters not specifically mentioned in these rules, the members of the Service shall be governed by such general rules as may be framed in that regard by the Government of the Punjab under sub-section 2 (b) of Section 241 of the Government of India Act, 1935.

19. **Discipline, punishment and appeal.** For the purpose of discipline, punishment and appeal members of the service shall be governed by the Punjab Civil Services (Punishment and Appeal) Rules subject to the proviso that the penalties that may be imposed the authority competent to impose penalties and the appellate authority shall be as specified in Appendix B.

20. **Provident Fund.** Officers will be required to make provision for their families by subscribing to a provident fund under such regulation as government may prescribe.

21. **Liability for vaccination and re-vaccination.** Every member of the Service shall get himself vaccinated and re-vaccinated when Government so directs by a special or general order. This rule shall not, however, apply to the case of those members of the Service who were in Government service on 8th March, 1926, except with their concurrence.

22. In all matters not expressly provided for in these rules, the members of the service shall be governed by such general rules as may have been or may hereafter be framed by Government and by the provisions of the Government of India Act, 1935

APPENDIX - A**MONTHLY RATES OF PAY PUNJAB FOREST SERVICE, CLASS-I
(IN FORCE FROM 1ST NOVEMBER, 1945)**

Year of service	Basic Pay (Rs.)	Overseas Pay (Rs.)
1 st	350	150
2 nd	390	150
3 rd	430	150
4 th	470	150
5 th	510	15
6 th	550	15
7 th	590	25
8 th	630	25
9 th	670	25
10 th	710	25
11 th	750	25
	E.B.	
12 th	790	30
13 th	830	30
14 th	870	30
15 th	910	30
16 th	950	30
17 th	1000	30
18 th	1050	30
19 th	1100	30
20 th	1150	30
21 st	1200	30
Selection grade	1300	30
Conservator of Forests.	1600-100-2000	30
Chief Conservator of Forests.	2250-50-2500	30

APPENDIX - B

Authority Empowered to Impose Penalty		Appellate Authority	
(a)	(b)	(a)	(b)

Penalty	In the case of a member of the service who was previous to Ist April 1037, a member of the old Punjab Forest Service	In the case of all other members of the service	In the case of a member of the service who was previous to Ist April 1937, a member of the old Punjab Forest Service.	In the case of all other member of the services.
(i) Censure	Punjab Government			
(ii) With holding of increments or promotion, including stoppage at an efficiency bar.				
(iii) Reduction to a lower post or time scale or to a lower stage in a time scale.				
(iv) Recovery from pay of the whole or part of any Pecuniary loss caused to Government by negligence or breach of orders.	The Governor in his individual judgment.	The Punjab Government	The Governor in his discretion	No appeal.
(v) Suspension				
(vi) Removal from the service which does not disqualify from future employment.				
(vii) Dismissal from the service which ordinarily disqualifies from future employment.				

APPENDIX - C

This appendix containing form of agreement is not reproduced as recruitment to the Service has since been closed.

CHAPTER - VI (B)

THE PUNJAB FOREST SERVICE, CLASS-II

PUBLISHED WITH PUNJAB GOVERNMENT NOTIFICATION
(NO. 1024-Ft DATED 3RD APRIL 1941)

PART - I GENERAL

1. **Short title.** (I) These rules may be called the Punjab Forest Service, Class II Rules, 1941.

(II) These rules shall come into force at once.

2. **Definitions.** In these rules unless there is anything repugnant in the subject or context---
 - (a) "The Commission means the Punjab and North-West Frontier Province Joint Public Service Commission.
 - (b) "Government" means the Provincial Government;
 - (c) "Recognized institution" means any of the following institution or such other institutions as may from time to time be recognized by Government after consultation with the Commission:-
 - (1) University of Oxford,
 - (2) University of Edinburgh,
 - (3) Pakistan Forest College and Institute, Peshawar.
 - (d) "Recognised University" means any University incorporated by law in Pakistan or any other University which is declared by government after consultation with the Commission to be a recognized University for the purpose of these rules.
 - (e) "The Service" means the Punjab forest Service, Class-II.
 - (f) "Subordinate Service" means the Punjab Forest Sub-ordinate Service (Executive Branch).

3. **Number and Character of Posts.** The Service will be used to fill the posts shown in Appendix A.

PART - II APPOINTMENT.

4. **Methods of recruitment.** The service shall be recruited by the following methods:-

- (a) By direct appointment;
- (b) By promotion of selected Forest Rangers;

Provided that the members of the Service recruited under clause (b) of this rule shall not exceed one third of the total number of member of the Service and the foremen Punjab Forest Service taken together at the time of recruitment; and.

Provided further that Forest Rangers will not ordinarily be considered for promotion (I) until they have served as Forest Rangers for not less than 8 years and (2) after they have attained the age of 45 years; and

Provided further that all appointments to the service by promotion from the Subordinate Service shall be made by selection and no member of the Subordinate service shall have any claim to such appointment as of right.

5. **Qualification for recruitment.** Every candidate for appointment must be male person, and

- (a) He must be a Pakistan national.

He must also be domicile in the Province of the Punjab.

The condition requiring a Punjab domicile may be waived in the case of European or an Anglo-Indian candidate if it is satisfactorily proved that such candidate was born of parents habitually resident in Pakistan and not established there for temporary purposes only, though in such case a candidate having a Punjab domicile will be preferred.

The decision of the Commission shall be final as regards eligibility under this rule;

- (b) He must have satisfied the Commission that his character and antecedents are such as to qualify him for appointment to the Service. The decision of the commission in the matter shall be final.
- (c) He must either possess a certificate of having passed one of the following examinations of recognised University viz.,

B.A., B.Sc., including B.Sc (Agri.), or have obtained the diploma or a degree in Forestry of a recognized institution.

- (d) Government may permit persons who have attained exceptional distinction in the Forest Ranger's course at the Pakistan Forest College and Institute, Peshawar, to become candidates for appointment to the service.

5. (A) "No person shall be appointed to the Service unless he has appeared for medical examination before the Standing Medical Board at Lahore and the said Board has declared after his examination that he is physically and mentally fit for the duties which he will have to perform as the member of the Service"

6. (1) **Direct appointment.** A candidate to be appointed directly to the service must have attained the age of 19 but not of 23 years on the 1st day of October in the year in which he is selected;

Provided that if after holding such examinations and tests as prescribed under rule 6(2), the Commission are unable to recommend a sufficient number of suitable candidates of the community or class desired by Government then candidates who have not attained the age of 25 years on the first day of October in the year in which they are selected may be appointed.

(2) The final selection of candidates shall be made by Government in consultation with the Commission, who will recommend such number of candidates of each community or class as Government may desire, after holding a qualifying examination or conducting such other tests as may be considered necessary in order to gauge the suitability of candidates for the Service.

(3) The final appointment of candidates to Service will be dependent upon the results of such examinations as may be held in connection with such course of training as Government may prescribe.

7. **Training of directly appointed recruits.** An accepted

An accepted candidate for direct appointment will be required to undergo training as follows:-

- (a) For six month he will receive training under a Divisional Forest Officer including a physical test of a journey of 20 miles on foot over hilly country in six hours in such forests as may be prescribed by the Chief conservator of Forests, Punjab;
- (b) Such candidate only as prove their capability and suitability during the course of training in the Forest Department of the Punjab will be required to undergo such a course of training for such period and at such place as Government

may prescribed, and to sign an agreement binding themselves to work diligently during such course of training and to serve Government for not less than five years after passing such examination in connection with such course as Government may prescribed, and to furnish a bond with securities that in default they will refund all monies expended by Government on their training and education.

- (c) A selected candidate will further be required before appointment to the service to furnish evidence of his ability to ride.

PART III - CONDITIONS OF SERVICE.

8. Probation of members of the service.

- (1) Members of the service shall remain on probation for a period of two years.
- (2) If the work of conduct at any member during the period of probation is, in the opinion of Government, not satisfactory, it may dispenses with his service if he has been recruited by direct appointment or may revert him to his former post in the Subordinate Service if he has been recruited by promotion.
- (3) On the conclusion of the period of probation of any member of the service, Government may confirm such member in his appointment, or if his work or conduct has, in its opinion not been satisfactory, it may dispense with his service if he has been recruited by direct appointment, or may revert him to his former post if he has been recruited by promotion, or may extended his period of probation by such period as Government may think fit and thereafter pass such order as it could have passed on the expiry of the first period of probation;

Provided that the total period of probation including extensions, if any, shall not exceed three years in any case.

9. Members of the Service to pass the Departmental Examination.

Every member of the Service shall, within three years from the date of his appointment to the Service, pass the Departmental Examination from time to time prescribed by Government for Extra Assistant Conservator of Forests, and if any member fails so pass the departmental examination, he shall be remove from the service if he has been recruited by direct appointment or shall be reverted to his former post if he has been recruited by promotion.

Provided that Government may exempt any member from so passing the whole of any portion of the departmental examination or may extended the period within which a member shall so pass the examination.

(Punjab Government Notification No. 845-Ft; dated 20th April 1945).

Provided further that the Chief Conservator of Forests, Punjab may exempt a member of the Service, whose vernacular language is Urdu, from passing the examination in Urdu prescribed under these Rules, if he is satisfied that the member can read Urdu fluently and can write it in the Persian Character with facility".

10. Seniority of the members of the service. The seniority of the members of the Service shall be determined by the date of their appointment to the Service.

Provided that, if two or more members are appointed on the same date-

- (a) In the case of members who have been appointed direct an older member shall be senior to a younger member.
- (b) In the case of members who are appointed by promotion from the sub-ordinate Service seniority shall be determined according to the seniority of such members in that service;
- (c) A member recruited by direct appointment shall be senior to a member of members promoted from the subordinate Service.

Provided further that if any officer appointed fail to qualify himself for a substantive permanent appointment within the prescribed period of probation Government may determined whether the date of his appointment for the purpose of this rule shall be postponed by a period not exceeding the period by which such officers substantive permanent appointment is delayed beyond the prescribed period of probation.

11. (1) Pay of members of the Service. The scale of pay of the service is as follows:-

**PUNJAB FOREST SERVICE - CLASS II (IN FORCE FROM
1ST NOVEMBER 1945.**

Year of service	Scale of pay Rs.
1 st Year	250

2 nd year	275
3 rd year	300
4 th year	325
5 th year	350
6 th year	375
7 th year	400
8 th year	425
9 th year	450
10 th year	475
11 th year	500
12 th year	525
13 th year	550 E.B.
14 th year	575
15 th year	600
16 th year	625
17 th year	650
18 th year	675
19 th year	700
20 th year	725
21 st year	750

(2) A member recruited by promotion from the subordinate Service shall, on first appointment, be entitled to draw pay in accordance with the provisions of rule 4.4 of the Civil service Rules (Punjab), Volume I Part I.

(3) Government will not permit any member of the service to cross the efficiency bar at Rs. 550 per mensem unless, in addition to all other qualification usually required for crossing an efficiency bar, he has been certified by the Chief conservator of forests, Punjab, to be fit to hold charge of a forest Division.

(4) A member holding independent charge of a permanent or a temporary Division in the Punjab forest Department, shall in addition to the pay to which he is entitled, receive a special pay at the rate of fifty rupee a month.

12. Selection Grade. Appointment to the Selection Grade shall be confined to those who have passed the efficiency bar at Rs. 470 and shall be made strictly by selection and no member of the Service shall have any claim to be selected for such appointment as of right.

13. Consequences of failure to join when appointed. If a person appointed to the Service is unable for any reason other than the order of the Government to join his appointment within one month from the date of the order, Government may cancel the order of appointment, and if such person is subsequently appointed may assign to him seniority in accordance with the date of the revised order of appointment.

14. Liability of transfer. Every member of the Service shall be liable to transfer under the order of Government any where within the Punjab or to the Forest Research Institute and college, Peshawar.

15. Leave and pension. In respect of leave, pension and other cognate matters not specifically mentioned in these rules, the members of the service shall be governed by such general rules as may be framed in that regard by the Governor of the Punjab under subsection (2) (b) of section 241 of the Government of India, Act, 1935.

16. Discipline punishment and appeal. In matters relating to discipline and penalties member of the service shall be governed by the Punjab civil Services (Punishment and Appeal) Rules. The only authority empowered to imposed penalties on members of the Service is Government, and from the orders of Government there can be no appeal.

17. Liability for vaccination and revaccination. Every member of the service shall cause himself to be vaccinated and revaccinated whenever Government by special or general order so direct.

18. In all matters not expressly provided for in these rules the members of the Service shall be governed by such general rules as may have been or may hereafter be framed by Government and by the provisions of the Government of India Act, 1935.

APPENDIX A

(see Rule 3)

LIST OF POSTS IN THE PUNJAB FOREST SERVICE, CLASS II

DESIGNATION OF POST PERMANENT POSTS

EXECUTIVE

Divisional Forest Officer : : :

Extra Assistant Conservator of Forests : :

MISCELLANEOUS

Silvicultural Research Assistant : : \ :

Instructor, Punjab Forest School, Ghoragali : :
Working Plan Officer : : :
Guzara Forest Officer : : :

APPENDIX B

Appendix B given from of agreement is not reproduced as recruitment to the Service has since been stopped.

CHAPTER VII

(A) THE NORTH-WEST FRONTIER FOREST SERVICE CLASS I

7.1 **Service Rules.** The rules for the North West Frontier Service class I were issued by the late Government of North-West Frontier Province under Development Department Notification No. 16227-D.V dated 21st June 1945 and as subsequently amended from time to time are reproduced below:-

7.2 In exercise of the powers conferred by clause (b) of subsections (1) and (2) of section 241 of the Government of India, Act, 1935 the Governor, North-West Frontier Province, is pleased to make the following rules regulating recruitment to the North-West Frontier Forest Service Class I and the conditions of service of the members thereof:-

RULES

PART I - GENERAL

1. (i) **Short title** These rules may be called the North West Frontier Province Forest Service Class I, Rules, 1945.
(ii) These rules shall come into force at once.
2. **Definitions.....**In these rules, unless there is anything repugnant in the subject or context.
 - (a) "the Commission" means the Punjab and North-West Frontier Province Joint Public Service Commission, constituted under section 264 of the Government of India Act, 1935;
 - (b) "Government" means the Government of North -West Frontier Province;
 - (c) "recognized institution" means any of the following institutions or such other institutions as may from time to time be recognized by Government after consultation with the Commission:-
 - (1) University of Oxford;
 - (2) University of Edinburgh;
 - (3) Forest College, Peshawar;
 - (d) "recognized University" means any University incorporated by law in Pakistan or any other University which is declared by

Government to be a recognized University for the purpose of these rules;

- (e) "the Service " means the North-West Frontier5 Province Forest Service, Class I;
- (f) "the Governor" means the Governor of the North-West Frontier Province;
- (g) "New Entrant" means a Government Servant as defined in North-West Frontier Province, New Entrants (Conditions of Pay) Rules, 1935.
- (h) "direct appointment" means an appointment made other wise than by the promotion or transfer of a person already in the Service of the Crown .

3. **Number and character of posts.....**Thew Service shall comprise of posts specified in Appendix A provided that nothing contained in these rules shall affect the inherent right of the Governor to take additions to or reduction in the Cadre of the Service permanently or temporarily.

PART II --APPOINTMENT

4. (i)**Method of recruitment.....**The Service shall be recruited by the following methods:-
- (a) by direct appointment--
 - (i) in Pakistan in accordance with Rule 6.
 - (ii) in England in accordance with Rule 7
 - (b) by promotion of members of the North - West Frontier Province Forest Service Class II.
 - (ii)when any vacancy occurs or is about to occur in the service, the Governor shall determine in what manner such vacancy shall be filled.

Provided that the members of the Service recruited under clause (b) of this rule shall not exceed one-third of the total number of members of the Service at the time of recruitment.

(iii)Provided further that all appointments to the service from the North-West Frontier Province Forest Service Class II, shall be made strictly by selection and no member of that Service shall have any claim to such appointment as of right.

5. Qualifications for recruitment.....Every candidate for direct appointment must be a male person and-

- (a) he must be a Pakistan national.
- (b) In the case of a Pakistani candidate he must be a bonafide resident of the North- West Frontier Province including Tribal Acres, being either born of parents who are permanently residents of the Province or himself permanently domiciled in the Province.

The decision of the High Commissioner for Pakistan or the Commission, as the case may be, shall be final as regards eligibility under this rule.

- (c) He must have satisfied the High Commissioner for Pakistan or the Commission as the case may be, that his character and antecedents are such as to qualify him for appointment to the Service. The decision of the High Commissioner for Pakistan or the Commission in the matter shall be final;
- (d) He must possess one of the following degrees of a recognized university:-
 - (a) A Science Degree obtained in an Hons. School, or
 - (b) A Science Degree obtained in First Division; provided with a good Second Division, may be accepted in the case of a candidate with strong non academic qualifications; or
 - (c) An M.Sc Degree of any Class in any natural Science or Agriculture; provided that the B.Sc Degree was not lower than Second Division; or
 - (d) A B.Sc Degree in Agriculture without Hons, in the First Division provided that a good Second Division may be accepted in the case of candidate with strong non-academic qualifications.
 - (e) He shall obtain from the Standing Medical Board at Peshawar or from such medical authority in England, as the High Commissioner for Pakistan may deem competent, a certificate that he is physically and mentally fit for the duties which he will have to perform as a member of the Service; and
 - (f) He shall furnish evidence of his ability to ride.

6. (1) **Selection of candidates in India.** A candidate to be appointed to the Service in India must have attained the age of 19 but not of 23 years on the 1st day of October in the year in which he is selected.

(2) The Selection of candidates shall be made by the Commission who will recommend such number of candidates of each community or class as government may desire after holding a qualifying examination or conducting such other tests as may be considered necessary in order to gauge the suitability of candidates for the Service.

(3) The final appointment of the candidates to the Service will be dependent on the results of the final examination at the Forest college, Peshawar where candidates will be required to undergo a course of training in accordance with Rule 8.

7. (1) **Appointment by Selection in England.** A candidate to be appointed to the Service in England shall---

- (a) Have attained the age of 21 years but not of 24 years on the 1st January of the year of candidature;
- (b) If of non-Asiatic domicile, be unmarried, and if he marries before reaching India shall forfeit his claim to an appointment
- (c) Have obtained the diploma or degree in Forestry of a recognised institution.

(2) No such person shall be deemed eligible for appointment who does not satisfy the High Commissioner for Pakistan that he fulfils the qualifications laid down in Rule 5 and further that his father was a British subject and still is, or continued to be until his death, a British subject.

(3) Subject to the provisions of Rule 5 and of such supplementary regulations as may be made by Government, the Commission shall arrange for the selection of candidates in England through the High commissioner for Pakistan.

8. **Procedure for under going Training in Pakistan.** An accepted candidate for direct appointment in Pakistan will be required to undergo training as follows:-

(I) For six months he will receive training under Divisional Forest Officer including a physical test of a journey of 20 miles on foot over hilly country in six hours in such forests as may be prescribed by the Conservator of Forests, North-West Frontier Province.

(II) **Agreement Bonds.** Such candidates only as prove their capability and suitability during this course of training in the Forest Department of the North-West Frontier Province will be required to proceed to Peshawar and to sign an agreement binding them selves to work diligently while at College, and to serve Government for not less than 5 year after passing out of the College, and to furnish bond with sureties that in default they will returned all money expended by Government on their training and education. The models of agreement and bond forms, referred to in this rule are given in Appendix C

(III) At Peshawar selected candidates will be required to undergo a two years course in the Forest College and to obtain the Diploma in Forest of the College.

(IV) Government may, it is appears desirable make other arrangements for the training of directly appointed recruits.

Note 1.---A candidate while undergoing six months, preliminary departmental training in the North- West Frontier Province Forests, will be allowed Rs. 75 per mensem as a consolidated allowance to meet all his expenses.

Note 2. ---2 Candidate will, while under training at the Forest College, Peshawar be entitled to receive payment of all his fees and travelling allowances as prescribed ;by the college authorities from time to time. In addition, he will be given a stipend not exceeding Rs. 100 per mensem.

PART III---CONDITIONS OF SERVICE

9. **Probation** (1) Members of the Service shall on appointment remain on probation for a period of two years.

(2) If the work or conduct of any member during the period of probation is in the opinion of the Governor not satisfactory, the Governor may dispense with his services if he has been appointed direct, or may revert him to his former post if he has ;been appointed by promotion from the North - West Frontier Province Forest Service Class II.

(3) On the conclusion of the period of probation of any member of the Service, the Governor may confirm such member in his appointment, or if his work or conduct has ;in the opinion of the Governor not ;been satisfactory, the Governor may dispense with his services if such member has ;been appointed direct, or may revert him to his former post if he has ;been appointed by promotion from the North - West Frontier Province Forest Service Class II or may extend his period of probation by such period as the Governor may think fit and thereafter pass such orders as he could have passed on the expiry of the first period of probation;

Provided that the total period of probation including extensions, if any, shall not exceed 3 years in any case.

Note Officiating service shall be reckoned as part of the period spent on probation, but no member who is officiating shall on the completion of two years in the Service be entitled to be confirmed unless he is appointed against a permanent vacancy.

10. Language and Department Examination. Every member of the Service who has not already done so, shall---

(i) within two years from the date of his appointment ;pass by the lower standard the examination in the Urdu language as prescribed by the Army Regulations, Pakistan and if such member ;is not resident of the ;Peshawar District he shall further be required to pass the examination in the Pushto language as prescribed by the Government of Pakistan, and

(iii) Within three years from the date of his appointment pass by the higher standard the departmental examination prescribed by the Governor from time to time.

(2) If any member fails to pass the aforesaid examination he shall be removed from the service if he has been recruited direct or reverted to his former post if recruited otherwise.

Provided that the Governor may exempt a member whose vernacular language is Urdu from passing the language examination if he is satisfied that such member can read Urdu fluently and write Urdu in Persian Characters with facility or may extend the period within which a member shall pass the examination.

Provided further that the Governor may exempt any member from passing the whole or any portion of the departmental examination or may extend the period within which a member shall pass the examination.

11. **Seniority.** The Seniority of members of the Service shall be determined by the dates of their appointment to the Service.

Provided that, if two or more members are appointed on the same date,---

- (a) in the case of members who are appointed in England an older member shall be senior to a young member,
- (b) in the case of members who have ;been appointed direct in Pakistan, seniority shall be according to the order of ;merit on completion of their course of training at the Forest College Peshawar.
- (c) In the case of members who are appointed by promotion from the North-West Frontier Province Forest Service Class II, seniority shall be determined according to the ;seniority of such members in that Service;
- (d) Seniority as between members appointed,
 - (a) In England,
 - (b) Direct in Pakistan,
- (d) By promotion from the North-West Frontier Province Forest Service class II; shall be determined by Government

Provided further that if any officer appointed to the Service fails to qualify himself for a substantive permanent appointment within the prescribed period of probation Government may determine whether the date of his appointment for the purpose of this rule shall be postponed by a period not exceeding the period by which such officers, substantive permanent appointment is delayed beyond the prescribed period of probation.

Note-- The date of appointment for the purposes of ascertaining seniority shall be the date from which the member of the Service is paid in accordance with the ;scale of pay in Appendix ,A,.

12. Pay (1) The scale of pay of the Service is shown in Appendix ,A,.

(2) Officers drawing pay up to Rs.425 a month will be designated "Assistant Conservators", and those drawing over Rs.425 a month will be designated "Deputy Conservator".

(3) The Oversees pay will be granted only to officers of non-Asiatic domicile, it will not ;be ;counted a pay for the purpose of clause (2) above.

(4) Government will not permit any member of the Service to cross the efficiency bar at Rs. 700 per mensem unless in addition to all other qualifications usually required for crossing an efficiency bar, he has ;been

certified by the Conservator of Forests, North-West Frontier Province to be fit to hold charge of any Division in the Province.

(5) (a) Any member of the service appointed under the provisions of rule 4(1) (a) will not draw increment during the period of probation but may be given increments with retrospective effect on his confirmation.

(b) Any member of service appointed under the provisions of rule 4 (i) (b) shall be entitled to draw pay and increment as shown in Appendix A, subject to the provisions of Fundamental rules 22,23, 26 and 30 and such other Rules or orders as may be issued from time to time by the Governor in this behalf as if he fails to satisfy the terms of his probation (including the passing of the prescribed examinations) within the stipulated period, he will not be allowed increments falling due after that until he qualifies and is confirmed or certified fit for confirmation,

13. **Passages.** A member of the Service recruited in England shall be entitled to free first class passages from England to Pakistan and to the country of his domicile from Pakistan in accordance with such rules regarding free passages to the Service which may be made from time to time by Government.

14. **Consequences of failure to join when appointed.** If a person appointed to the Service is unable, for any reason other than the orders of Government, to join his appointment within one month if trained in Pakistan and three months if trained in Europe from the date of the orders of appointment, Government may cancel the orders of appointment and if such person is subsequently appointed may assign to him seniority in accordance with the date of the revised order of appointment.

15. **Liability to transfer.** Every member of the Service shall be liable to transfer under the orders of the Governor to any place in the North-West Frontier Province including the Agencies.

16. **Claim to posts.** No member of the service shall have any claim to any particular post in the cadre.

17. (1) **Discipline, punishment and appeal.** For the purpose of discipline, punishment and appeal members of the Service shall be governed by the North West Frontier Province Civil Services (Punishment and Appeal) Rules, 1943, subject to the proviso that the penalties that may be imposed the authority competent to impose penalties and the appellate authority shall be as specified in Appendix (B) Part I hereto annexed.

(2) The authority competent to pass an order under clauses, c,d and e of the Rule 8 of the North West Frontier Province Civil Services (Punishment and Appeal) Rules and the appellate authorities shall be as specified in Appendix B Part II.

18 **Liability for vaccination and Re-vaccination.** Every member of the Service shall get himself vaccinated and re-vaccinated when Government so directs by a special or general order. This rule shall not, however, apply to those members of the Service who were in Government service on 8th March, 1926, except with their concurrence.

APPENDIX - A**MONTHLY RATES OF PAY, NORTH WEST FRONTIER PROVINCE FOREST SERVICE CLASS-****I**

Number of Posts. 1 (Permanent) Rs. 300 - 25 - 700/30 - 1000

Year of Service	Basic Pay (Rs.)	Overseas Pay (Rs.)
1 st	300	150
2 nd	325	150
3 rd	350	150
4 th	375	150
5 th	400	15
6 th	425	15
7 th	450	25
8 th	475	25
9 th	500	25
10 th	525	25
11 th	550	25
12 th	575	30
13 th	600	30
14 th	625	30
15 th	650	30
16 th	675	30
17 th	700	30
	Efficiency Bad	
18 th	730	30
19 th	760	30
20 th	790	30
21 st	820	30
22 nd	850	30
23 rd	880	30
24 th	910	30
25 th	940	30
26 th	970	30
27 th and thereafter.	1000	30

APPENDIX - B**PART - I****Authority who may impose penalties and the corresponding appellate authorities.**

Names of Service	Nature of penalties specified in Rule 4 of the North West Frontier Province Civil Service (Punishment and Appeal) Rules, 1943	Authority competent to impose penalties	Appellate authority in the case of persons recruited to the Provincial Service before the 1st April, 1937	Appellate authority in the case of persons recruited on or after the 1st April, 1937
North West Frontier Province Forest Service Class-I	<ol style="list-style-type: none"> 1. Censure; 2. Withholding of increments or promotion including stoppage at an efficiency bar; 3. Reduction to a lower post or a time scale or to a lower stage in a time scale. 4. Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders; 5. Suspension; 6. Removal from the civil Service of the Crown which does not disqualify from future employment , 7. Dismissal from Civil service of the Crown which ordinarily disqualifies from future employment. 	Governor	Governor exercising his individual judgement	No appeal

Appendices C. and D. containing form of agreement and bond respectively to be executed are not given, as recruitment to the Service has since been stopped.

APPENDIX B**PART II**

Name of Service	Nature of penalties specified in Rule 8 of the North-West Frontier Province Civil	Authority Competent to impose	Appellate authority in the case of persons	Appellate authority in the case of persons
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	Service (Punishment and Appeal) Rules, 1943.	penalties	recruited to the Provincial Service before the 1 st April 1937	recruited on or after the 1 st April 1937
North West Frontier Province Forest Service Class I	<p>1. (a) In the case of Provincial Services where additional Pensions are admissible. Reducing the maximum amount of ordinary pension or withholding the whole or reducing the maximum amount of additional pension admissible under the rules governing pensions</p> <p>(b) In the vices where no additional pensions are admissible. Reducing the maximum amount of ordinary pension admissible under the rule Governing pensions.</p> <p>2. Altering or interpreting to his disadvantage a rule by which his conditions of service are regulated.</p> <p>3. Terminating his appointment other wise than upon his reaching the age fixed for his superannuation.</p>	Governor	Governor exercising his individual judgement.	No appeal.

(B) ---- THE NORTH- WEST FRONTIER PROVINCE FOREST SERVICE

7.3 Service Rule. The rules for the North- West Frontier Service Class II, were issued by the late Government of North-West frontier province under Development Department notification No. 17851-D.V. -27/22-D.D., dated 10th July 1943, and as subsequently amended from time to time are reproduced below:-

7.4 In exercise of the powers conferred by the Government of India Act, 1935, the Governor, North-West Frontier Province, is pleased to make the following rules regulating appointments to the North-West Frontier Service, Class II and the conditions of service of the members thereof:-

RULES**PART I----GENERAL**

1. **Short title.** These Rules may be called the North-West Frontier Province Forest Service, Class II Rules, 1943.
2. **Definitions.** In these rules unless there is anything repugnant in the subject or context:-

- (a) “recognized institution” means the Forest College, Peshawar or such other institutions as may from time to time be recognized by the Governor for the purposes of these rules;
- (b) “recognized University” means any University incorporated by Law in Pakistan¹ or such other University as may from time to time be recognized by the Governor for the purpose of these rules;
- (c) “the Commission” means the Punjab and North-West Frontier Province Forest Subordinate Service;
- (d) “the Service” means the North-West Frontier Province Forest Service, Class II;
- (e) “the Subordinate Service” means the North-West Frontier Province Forest Subordinate Service;
- (f) “the Governor” means the Governor of the North-West Frontier Province;

¹ In the original context “British India.”

- (g) “new entrant” means a Government servant as defined in the North-West Frontier Province New Entrants (Conditions of Pay) Rules, 1935;

- (h) “direct Appointment” means an appointment made otherwise than by promotion of a member of the Subordinate Service.

3. **Number of character of posts.** The Service shall comprise the posts specified in Appendix A, provided that nothing contained in these rules shall affect the inherent right of the Governor to make additions to or reductions in the cadre of the Service permanently or temporarily.

PART II ---APPOINTMENT

4. **Methods of recruitment.** The Service shall be recruited by the following methods:-

- (a) by direct appointment;
- (b) by promotion of selected Forest Ranger.

When any vacancy occurs or is about to occur in the Service, the Governor shall determine in what manner such vacancy shall be filled.

5. **Qualification for recruitment.** Every candidate for direct appointment must be a male person, and

- (a) he must be a Pakistani National¹
- (b) he must be a *bona fide* resident of the North-West Frontier Province including the Tribal areas, being either born of parents who are permanently resident of the Province or himself permanently domiciled in the Province;

Provided that the condition as to the residence can be relaxed by the Governor in special circumstances;

Provided further that this condition shall not apply in the case of a European or an Anglo Indian candidate who can satisfactorily prove that he was born of parent habitually resident in Pakistan and not established there for temporary purposes only;

- (c) he must have satisfied the commission that is character and antecedents are such as to qualify him for appointment to the Service. The decision of the commission in the matter shall be final;

¹ In the original text “he must be British Nationality and Status of Aliens Act, 1914, or has been made eligible under sub-section (2) of section 262 of the government of India Act, 1935”

- (d) (i) he must have either obtained from a recognized University a BSc. (Honours) degree in Chemistry, Botany or Zoology, or a BSc. (Argi.) degree not lower than 2nd Division or MSc. Degree not lower than 2nd Division in any science provided that he has taken one of

the above subjects in his BSc. Degree and that is BSc. Degree is not lower than the 2nd Division.

Provided that the Governor may put forwarded a candidate who does not fulfil all the requirements of this sub rule (d) (i);

- (ii) the candidate must produce a certificate that he has attained the age of 19 but not twenty five year on the first day of April of the year in which after selection, he will be admitted in a recognized institution for training.

Provided that the Governor may relax the condition regarding age in special circumstances;

- (e) he shall obtain a certificate from a medical board appointed by the Governor that he is physically and mentally fit the duty which he will have to perform as member of the Service and that has been vaccinated or re-vaccinated for small pox and shows obvious scars thereof.

6. (1) Selection of candidates.

- (a) When a vacancy occurs in the service which is to be filled by the promotion from the sub ordinate Service, the Governor shall place one or more name before the commission who shall advice on the suitability of such person or persons for appointment.
 - (b) Appointment to the Service by promotion from the Sub-ordinate service shall be made by selection and no member of the Sub-ordinate Service shall have any claim to such promotion as of right.
- (2) (a) the selection of candidate for direct appointment shall be made by the Governor in consultation with the commission who will recommended such number of candidates of such community or class as the Governor may desire, after holding a qualifying examination or conduction such other tests as may be considered necessary in order to find out the suitability of candidate for the Service.

- (b) The final appointment of the candidate to the Service will be dependent on the result of the final examination at the Forest College, Peshawar, where candidates will be required to undergo a course of training in accordance with Rule, 7;

Provided that the Governor may make direct appointment of a candidate who is in possession of a diploma of degree in Forestry of a recognized institution and is declared suitable for appointment to the Service by the Commission.

7. Procedure for under going training. An accepted candidate for direct appointment will be required to undergo training as follows:-

- (i) For six month he will receive training under a Divisional Forest Officer including a physical test of a journey of 20 miles on foot over hilly country in six hours in such a forest as may be prescribed by the Conservator of Forests, North-West Frontier Province.
- (ii) **agreement and bonds.** Such candidates only a prove their capability and suitability during this course of training in the Forest Department of the North-West Frontier Province will be required to proceed to Peshawar, and to sign an agreement binding themselves to work diligently while at college and t serve Government for not less than 5 year after passing out of the college and to furnish a bond in the form prescribed by the Government with sureties that in default they will refund all money expended by Government on their training and education.

NOTE.-This models of agreement and bond forms referred to in this rule are given in Appendices, B and C.

- (iii) At Peshawar, selected candidates will be required to undergo a two years Course in the Forest College and to obtain the Diploma in Forestry of the College.
- (iv) The Governor may, if it appears desirable, make other arrangements for the training of directly appointed recruits.

NOTE.-(1) A candidate while undergoing six months preliminary department training in the North-West Frontier Province Forests, will be allowed Rs. 75 per mensem as a consolidated allowance to meet all his expenses.

(2) A candidate will while under training at the Forest College, Peshawar, be entitled to receive payment of all his fees and travelling allowances as prescribed by the College authorities from time to time. In addition he will be given a stipend not exceeding Rs. 100 per mensem.

PART III CONDITIONS OF SERVICE

8. (1) Probation Members of the Service shall on appointment remain on probation for a period of two years.

(2) If the work or conduct of any member, during the period of probation is in the opinion of the Governor not satisfactory, the Governor may dispense with his services if he has been appointed direct, or may revert him to his former post if he has been appointed by promotion from the Subordinate Service.

(3) On the conclusion of the period of probation of any member of the service, the Governor may confirm such member in his appointment, or if his work or conduct has in the opinion of the Governor not been satisfactory, the Governor may dispense with his services if such member has been appointed direct, or may revert him to his former post if he has been appointed by promotion from the Subordinates, Service, or may extend his period of probation by such period as the Governor may think fit and thereafter pass such orders as he could have passed on the expiry of the first period of probation.

Provided that the total period of probation including extension, if any, shall not exceed 3 years in any case.

Provided further that if the conduct of a member of the Service relating to something done or not done during the probationary period is the subject of any inquiry, the aforesaid period shall always be deemed to have been extended till the decision of such inquiry.

Note—Officiating service shall be reckoned as part of the period spent on probation.

9 Language and Depart Mental Examination. Every member of the Service who has not already done so, shall-

(1) (i) within two years from the date of his appointment pass by the lower standard the examination in of Urdu language as prescribed by the Army Regulations, Pakistan and if such member is not resident of the Peshawar District, he shall further be required to pass the examination in Pashtu language as prescribed by the Government of Pakistan ; and

(ii) within three years from the date of his appointment pass by the higher standard the departmental examination prescribed by the Governor from time to time.

(2) If any member fails to pass the aforesaid examinations he shall be removed from the service if he has nt been recruited direct or reverted to his former post if recruited otherwise.

Provided that the Governor may exempt a member who vernacular language is Urdu from passing the language examination if he satisfied that such member can read Urdu fluently and write Urdu in Persian Characters with facility or may extend the period within which a member shall pass the examination;

Provided further that the Governor may exempt any member from passing the whole or any portion of the departmental examination or may extend the period with in which a member shall pass the examination.

10. Seniority. The seniority of members of the Service shall be determined by the date of their confirmation in the Service;

Provided that if two or more members are confirmed on the same date-

- (a) a member recruited direct shall be senior to the members appointed by promotion from the Subordinate Service.
- (b) In the case of members who are recruited direct seniority shall be according to their order of merits on completion ;of their course of training at the Forest College, Peshawar ;
- (c) In the case of members who hold Diploma or Degree in Forestry and are appointed direct an older member shall be senior to a younger member;
- (d) In the case of members who are both or all appointed by promotion from t he Subordinate Service, seniority shall be determined according to the seniority of such members in that Service.

Provided further that if any officer appointed to the Service fails to qualify himself for a substantive permanent appointment within the prescribed period of probation the Governor may determine whether the date of his appointment for the purpose of this rule shall be postponed by a period ;not exceeding the ;period by which such officer's substantive permanent appointment is delayed beyond the prescribed period of probation.

NOTE-The seniority of the members of the Punjab Forest Service who joined the Service of the separation of the cadre from the Punjab will be determined according to the seniority of such a members in that Service.

11. Pay Members of the Service shall from the date of joining their appointments, be entitled to draw pay as shown in Appendix A:

Provided that: :-

- (a) no member of the Service on the first appointment shall be entitled to draw pay above Rs. 250 per language and departmental examinations; and has been confirmed, if he is appointed against a permanent post. Provided however, that the limitation of Rs.250 will not apply in the case of members promoted from the Subordinate Service who under the normal application of Fundamental Rules might be entitled to pay exceeding Rs. 250 per mensem;
- (c) no member of the Service shall be entitled to draw pay at a rate of more than five hundred and fifty rupees a month unless he is certified by the Conservator of Forests, to be fit to hold charge of a Division and specially allowed by the Governor to cross the efficiency bar.

NOTE- All Extra Assistant Conservators of Forest holding charge of a Division (minor or major) shall be entitled to receive a special pay of Rs. 50 per mensem with the exception of Khan Sahib Chaudhri Muhammad Akram Khan, who shall receive a special pay of Rs. 100/50 per mensem while holding charge of major/minor Division.

The Special pay shall not be subject to 15 per cent cut in case of new entrance.

12. Consequence of failure of join when appointed. If a person appointed to the Service is unable for any reason other than the orders of Governor to join his appointment within one month from the date of the orders of appointment, the Governor may cancel the orders of appointment and if such person is subsequently appointed may assign to him seniority in accordance with the date of the revised order of appointment.

13. Liability to transfer. Every member of the Service shall be liable to transfer under the orders of the Governor to any place in the North West Frontier Province including the Agencies.

14. Leave and Pension. In respect of leave, pension and other cognate matters not specifically mentioned in these rules, the members of the Service shall be governed by such general rules as may be framed in that regard by the Government of India Act, 1935.

15. Discipline, Punishment and Appeal. North West Frontier Civil Services (Punishment and Appeal) Rules, 1943. The authorities empowered to impose penalties and to hear appeals and revision petitions are detailed in Appendix D.

APPENDIX A**(RULE 11)**

Number and character of posts	Stage	Pay Rs.	
Extra Assistant Conservator of Forest (including one leave reserve) 3,	1	250	
	2	275	
	3	300	
	4	325	
	5	350	
	6	375	
	7	400	
	8	425	
	9	450	
	10	475	
	11	500	
	12	525	
	13	550	
		Efficiency bar	
		14	575
		15	600
		16	625
		17	650
		18	675
		19	700
		20	725
	21	750	
	And over subject to 25 per cent cut in the case of new entrants.		

Appendices B and C containing form of agreement and bond respectively to be executed are not given as the recruitment to the Service has been stopped.

APPENDIX D**(RULE 15)**

Authority who may impose penalties and the corresponding Appellate authorities.

Name of Service	Nature of penalties prescribed	Authority competent to impose penalties	Appellate Authority in the case of pensions recruited before 1st April 1937	Reviewing Authority
Forest Service Class II.	(j) Censure (ii) Withholding of increments or promotion including stoppage at inefficiency bar. (iii) Reduction to a lower post or time scale, or to a lower stage in a time scale. (iv) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders. (v) Suspension. (vi) Removal from the Civil Service of the Crown which does not disqualify from future employment (vii) Dismissal from Civil Service of the Crown which ordinary disqualifies from future employment.	Governor	Governor	His Excellency the Governor

CHAPTER VIII

THE SIND FOREST SERVICE

8.1. The Service Rules of the Former Sind Forest Service were issued by the late Government of Sind under “the Civil Services Classification and Recruitment Rules” in the Financial publication No. V of the late Government of Sind. The rules regarding to Sind Forest Service are reproduced below:-

8.2 In exercise of the powers conferred by sub-sections 1(a) and 2 (b) of section 241 of the Government of India Act, 1935 as adapted, the Government of Sind is pleased to issue the following rules to regulate the classification of, and the method of recruitment to the services and posts for which the Government of Sind is competent to make rules:-

(1) These rules shall be called the Sind Civil Services Classification and Recruitment Rules.

(2) These rules apply to Provincial and Subordinate Services under the administrative control of the Government of Sind.

*	*	*	*	*	*	*	*	*	*	*
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*	*	*	*	*	*	*	*	*	*	*
	*									

FORESTS

SIND FOREST SERVICE

Divisional Forest Officer

26. Recruitment to this branch shall be made by promotion of Sub-Divisional Forest Officer.

Sub Divisional Forest Officer

27. Recruitment to this Class shall be made either.

(a) by promotion of the Rangers of proved merit and efficiency, who after completing the prescribed course have obtained the Rangers certificate or the Ranger’s Higher Certificate (or its equivalent from the Forest Research Institute or College, or any School of Forestry recognized by the Government Provided that such Rangers have rendered not less than 8 year’s service as Rangers), or

(b) by selection of candidates having the following qualifications who have attained the age of 19 years and have not attained the age of 24 on the first of April of the year in which they seek admission.

(i) **Qualifications-** B.Sc. (Hons) Degree not lower than 2nd Class, or B.Sc. (Pass) Degree not lower than First Class or First Division in any Natural Science or in Mathematics or in Agriculture, or.

(ii) B.Sc. Agriculture (Pass) Degree not lower than 2nd Class, or.

(iii) M. Sc. Degree of any Class in any Natural Science, Mathematics or Agriculture, provided that the B. Sc. Degree was not lower than 2nd Class.

28. Selected candidates will be required to undergo training in Forestry for years at an institution recognized by the government and to obtain a diploma or degree in Forestry from that Institution. Government may prescribe the institution at which the course should be undergone. Expenses of training to an amount to be fixed by Government every year will be defrayed by the Government.

29. Before joining the institution referred to in preceding Rule, a selected candidate, will unless he is specially exempted by Government, be required to undergo a course of practical training for 3 month in Sind Forests under a Divisional Forest Officer during which he must pay his own touring expenses.

30. The selected candidate will be required to sign the agreement and furnish a bond with Sureties that if he fails to pass the course at the college or is dismissed from the college or fails to join the Sind Forest Service at the end of training or retires or is dismissed from service before the expiry of 5 years, from the date of joining the Sind Forest Service, he will have to refund all expended incurred by Government on his training and education.

31. On satisfactory completing the course of training the candidate will be appointed to the Sind Forest Service as Sub-Divisional Forest Officer on two years probation.

32. Every direct recruit shall be required to pass the Department Examination within 3 years of joining the service.

33. Every Ranger promoted in the Forest Service will be required to pass the Departmental Examination.

8.3 Ratio between direct and promotees. - The ratio between direct and promotees in the Sib-Divisional Forest Officers, cadre was fixed by the Government of Sind under Revenue Department Resolution. No. S-48-3-96-H/53, dated 3rd December, 1954 which is reproduced below:-

Resolution – “Government are pleased to fix ratio of 2.1 between direct recruit and promotees from the post of Range Forest Officers, cadre”.

8.4 Seniority – The seniority between promoted officers and direct recruits is regulated under Government of Sind. Political Services and General Administration Department (Services Branch) Resolution No. 4277-P.S., dated October, 1947, which is reproduced below:-

Resolution – “Government has had under consideration the question how seniority between promoted officers and direct recruits should be regulated. It has been found that the practice followed in the various Departments differs. As it is necessary that there should be uniformity in all departments in a matter like this, Government is pleased to lay down the following principles which should be followed in future in determining seniority between promoted officer and direct recruits in a cadre or service-

- (1) In the case of direct recruits seniority should be determined with reference to the date of their appointment either substantively or on probation.
- (2) In the case of officers promoted, seniority should be determined with reference to the date of their promotion to substantive vacancies”

CHAPTER IX

The West Pakistan Forest Services Class I & II - On the integration of various Provinces & States into the Province of West Pakistan the West Pakistan Forest Services Class I & II were formed on 14th October, 1955. The organization of Services and General Administrative Department letter, No. 871-Integ-55/4471, dated 25th November, 1955, which is reproduced below:-

Copy of letter no. 871-Integ-55/447/dated 25th November 1955,

From N. A. Faruqui, Esquire, C. S. P., Chief Secretary to the Government of West Pakistan to all Secretaries to the Government of West Pakistan.

Subject:- ORGANIZATION OF SERVICE CADRES IN THE PROVINCE OF WEST PAKISTAN AND THE ABSORPTION OF EXISTING PERSONNEL THEREIN.

I am directed to say that the report of the Council of

Administration for West Pakistan was submitted to the Government of Pakistan and after mutual consultation, decisions were taken on the various issues involved. They related principally to the formation of Service cadres in West Pakistan, the integration and absorption of the pre-unification service there in , and the principles which should govern the future recruitment to these services. Formal orders embodying these decisions have now to be issued, which will also remove certain discrepancies which have come to notice. The principles laid down in the orders below should be kept in view while deciding individual personnel cases, and also for purpose of framing detailed Classification and Recruitment Rules for these Services.

Formation of Services

2. Government have been pleased to decide that provincial Service (class I & class II) as listed in Annexure and West Pakistan Secretariat (Ministerial) Service shall be constituted on an all West Pakistan basis. Action should be taken by the Administrative Departments to determine the strength of the cadres of these Services by taking into consideration the total number of posts pertaining to the cadres in the integrated set up and providing for leave, deputation and training reserves Service Rules for the Services mentioned in the Annexure should be drawn up by the Administrative Departments in consultation with the Services and General Administration Department, the Finance Department, the Law Department, and the West Pakistan Public Service Commission.

3. For other Departments, such as Industries, Labour, Public Relations, Food and Rehabilitation Departments, it has not been considered necessary to constitute Provincial cadres. Recruitment rules for the various posts in these Departments will however, be framed by the Departments concerned in consultation with the Departments mentioned at the end of the previous paragraph and, wherever necessary, the West Pakistan Public Service Commission.

4. As regards the Subordinate Services, i.e., services other than those mentioned in paragraphs 2 and 3 above, it has been decided that they should as a rule, be constituted on a district or

regional basis. The regions will correspond generally with the jurisdictions of the regional heads including the Commissioners.

5. You should now proceed to determine the extent of the cadres of the Subordinate Services after obtaining the views of the Heads of the Attached Departments concerned and or the Commissioners, as the case may be, and forward your proposals to the Services and General Administration Department which will ensure consistency of treatment. The strength of the cadres of the Subordinate Services will thereafter be determined by the Departments concerned in consultation with the Finance Department wherever necessary.

Direct Recruitment

6. The extent of direct recruitment to the various grades of the Provincial Services is indicated in the Annexure. Direct recruitment will be made on an All West Pakistan Basis.

7. The Subordinate Services will be recruited from within the district or the region to which the cadre in question extends.

Integration o the pre-unification Services Cadres

8. While dealing with this question, Government have kept in view the following broad principles:-

- (i) the promotion prospects or existing personnel should be safeguarded as far as possible;
- (ii) integration should take place at a level which, while protecting the interests of the existing officers, will at the same time ensure that the members of services operating throughout the province acquire a common outlook and possess the basic field experience to deal effectively with any problems which may arise; and
- (iii) the change-over should take place as smoothly as possible and any violent dislocation of the existing administrative structure is avoided

9. It has accordingly been decided that officers who belonged to the Class I and Class II Services of the integrating units immediately before the 24th October 1955 and who are brought within the All West Pakistan Services, should be grouped into sub-cadres and as indicated below:-

Group A-Officers belonging to the former Baluchistan and Baluchistan States Union immediately before the 14th October 1955.

Group B-Officers belonging to the former Khairpur State, Sind and Karachi immediately before the 14th October 1955.

Group C-Officers belonging to the former Punjab and Bahawalpur State immediately before the 14th October 1955.

Group D-Officers belonging to the former North-West Frontier Province-immediately before the 14th October 1955.

10. The pre-unification personnel belonging to the Subordinate Services other than the Secretariat and Ministerial Services, who are recruited on a province-side basis before the formation of the Government of West Pakistan, will also be grouped as indicated in the preceding paragraph.

11. Personnel of other Subordinate Services will not be grouped and will be absorbed in the district or regional cadres formed as indicated in paragraph 4 above.

12. All pre-unification officers, who were either permanent or officiating in substantive vacancies, in the corresponding Provincial or equivalent State cadres on the 13th October 1955, will be placed on the Group Sub-cadres of the West Pakistan Provincial Services. Other officiating officers and those promoted to a Provincial Service after that date will not be placed in these Group Sub-cadres and will be brought on to the All West Pakistan cadre of the Service in question.

13. Similarly only that personnel will be grouped in the Subordinate Services Group cadres referred to in paragraph 10 above, which is substantive or officiating in clear vacancies in the grade in question. The rest will be absorbed in the cadres to be framed under paragraph 4 above.

Seniority

14. For the purposes of integration, the seniority of all pre-unification officers will be determined with reference to the date of continuous appointment, substantive or otherwise, to the grade as defined in paragraph 16 below:

In case two officers are bracketed together owing to their appointments taking effect from the same date the older officers will be given seniority over the other. The orders in this paragraph are subject to the proviso that the inter-seniority of officers belonging to the same integrating unit will not be altered. Thus if in the former Punjab an officer was placed above another officer with longer continuous officiation in the grade, the former will be placed first on the integrated list with reference to the date of his continuous officiation. The later officer will be placed immediately below him. The same rule will apply if the former officer had been placed in the Punjab above more than one officer with longer continuous officiation. In that case these officers would go immediately below him in the integrating list as a group and in the same order.

15. The seniority lists for the Group Sub-cadre will also be prepared as indicated in paragraph 14 above.

16. For the purpose of the two preceding paragraphs, 'GRADE' may be defined, broadly, as consisting of a number of posts of the same category in the same class of service, carrying the same duties and responsibilities and in a common scale of pay or, in a case of officer, belonging to different integrating units, in comparable scales of pay.

17. After the integration, the seniority of new entrants to the Services will be determined in accordance with the following formula:-

- (a) the seniority inter se of the direct recruits will be determined on the basis of the result of the competitive examination, or, where there is no such examination, by the order of merit determined by the Public Service Commission or, in other cases, the appointing authority. Where direct recruits after appointment are trained at a training institution, the seniority will be determined on the above basis taken together with the result of the examination held on completion of the training.
- (b) the seniority inter se of promoted officers will be determined with reference to the dates of their substantive appointment in the quota reserved for promotion. If the promotion of two officers takes effect from the same date, their seniority will be determined in the order of merit assigned to them by the Public Service Commission. In case two officers are bracketed together in the order of merit, and their appointment also takes effect from the same date, the older officer will be given seniority over the other.
- (c) the seniority of direct recruits vis-à-vis promoted officers will be regulated with reference to their respective dates of appointment to the service. This date in the case of direct recruits will be date of appointment on probation or otherwise. In the case of promoted officers it will be the date of substantive appointment.

18. Promotion. Any vacancy arising in a post included in the cadre of Provincial Services, which existed immediately before the 14th October 1955, and is not to be filled by direct recruitment, shall be filled by promotion of an officer in the next lower cadre within the Group.

19. In determining whether a group vacancy is to be filled by direct recruitment or by promotion, so far as the pre-unification officers are concerned the percentages of promotion vacancies which obtained in the Group in question immediately before the 14th October 1955, and not the percentages now prescribed under paragraph 6 above will be taken into consideration. The latter percentages will become operative in the case of such vacancies after all pre-unification officers in the Group Sub-cadres suitable for promotion have been promoted.

20. Any new posts created after the 13th October 1955 in the Provincial Services will be filled by direct requirement or promotion on all West Pakistan Basis. In respect of such posts, the percentages of direct recruitment as laid down in paragraph 6 above will apply.

21. Notwithstanding anything contained in paragraphs 18 and 19 promotion to the posts indicated in column 3 of the Annexure or higher posts will be made on an All West Pakistan Basis.

Your obedient servant

N. A. FARUQUI
Chief Secretary to the Government of
West Pakistan.

ANNEXURE

(Paragraph 2, 6 and)

Services	Extent of direct Recruitment	Posts for which and above recruitment will be made on All West Pakistan Basis for pre-unification officers
1	2	3
WEST PAKISTAN FOREST SERVICE		
Class I	75%	Conservator
Class II	Not exceeding 33 ½ %	

The pay scales of West Pakistan Forest Service were issued by the Government of West Pakistan under Finance Department Notification No. 39-FPR-57, dated 25th February, 1957 and are reproduced below:-

Service	Designation of Post	Prescribed scale
West Pakistan Forest Service Class I.	Assistant/Deputy Conservators, Silviculturists, Planning Officers, Divisional Forest Officers and equivalent post.	Rs. 350-25-500-EB-35-850-EB-50/2-1,000.
West Pakistan Forest Service Class II.	Extra Assistant Conservator of Forests.	Rs. 250-20-150/25-600/25-750.

Designation of post	Prescribed Scale	Prescribed length of service in Class I.
Chief Conservator of Forests	Rs. 1,400-50-1,700 plus Rs. 300 special pay.	22 years.
Additional Chief Conservator of Forests.	Rs. 1,400-50-1,700.	17 years
Conservators	Rs. 1,400	13 years.

9.2. The Service and Recruitment Rules to West Pakistan Forest Services, Class I and II, have not yet been notified by the by the Government of West Pakistan.

9.3. However the orders regarding authorities for purpose of appointments appeals and punishments for various officers have been issued by the Government of West Pakistan under Services and General Administration Department Notification No. Integ.15/21-57, dated 25th October 1958 and are reproduced below:-

In exercise of the powers conferred on him by clause (I) of Article 2 of the Laws (Continuance in Force) Order, 1958 , read with sub-clause (b) of clause (2) of Article 182 of the late constitution, the Governor of West Pakistan is pleased to make the following rules:-

- (1) (i) These rules may be called the Forest Department Delegation of Powers Rules, 1958.
- (ii) They shall come into force at once.
- (2) Notwithstanding any provision to the contrary in any service rule for the time being in force in the Province or any part thereof, the authorities for purposes of appointment, appeals, punishments, transfer and controlling Travelling Allowance, in respect of each person holding post mentioned in column 2 of the Schedule annexed herewith shall be such as are specified against the post of such person in columns 3 to 8 of the said Schedule:

Provided nothing herein contained shall authorise any such person to be dismissed or removed from Service or retired compulsorily or reduced in rank or suspended by an authority subordinate to that by whom he was appointed.

- (3) These rules supersede all the delegation orders for the time being in force in the province or any part thereof.

SCHEDULE**(RULE 2)**

Serial No.	Name of post	Appointing authority and authority competent to suspend, reduce in rank, retire compulsorily, remove or dismiss	Authority competent to award other punishments	Appellate authority in the case of suspension, reduction in rank, compulsory retirement removal or dismissal	Appellate authority in respect of other punishments
1	2	3	4	5	6
1	Chief Conservator of Forest/Additional Chief Conservator of Forests	Government	Government	-	-
2	Conservator of Forests	Do.	Do.	-	-
3	Director of Soil Conservation	Do.	Chief Conservator of Forests	-	Government.
4	Divisional Forest Officer I	Do.	Ditto.	-	Do.
5	Other Class I Officer	Do.	Ditto.	-	Do.
6	Class II Officer in Headquarters Office	Chief Conservator of Forests.	Ditto.	Government.	Do.
7	Class II Officer outside Headquarters Office.	Ditto.	Conservator concerned.	Do.	Chief Conservator of Forests.
1	(a) Forest Rangers	Conservator concerned	Divisional Forest Officer	Chief Conservator of Forests	Conservator concerned
	(b) Conservator Assistant at Head quarter in Regions.	Director of Soil Conservation.	Director of Soil Conservation/Assistant Director concerned.	Ditto.	Chief Conservator of Forests, Director of Soil Conservation as the case may be.

2	Deputy Ranger and Foresters, Supervisors, Daroghas, Overseer and Class III non-Gazetted, Technical Establishment.	Conservator concerned	Divisional Forest Officer or other Superior Officer in Class I.	Ditto.	Conservator concerned
3	Forest Guard	Divisional Forest Officer or other Class I Officer as the case may be.	Divisional Forest Officer or other Class I Officer as the case may be.	Conservator concerned	Conservator concerned
1	Ministerial staff	(i) Chief Conservator of Forests for Directorate office. (ii) Conservator concerned for the rest.	(i) Chief Conservator of Forests for Directorate office. (ii) Conservator concerned for his circle office (iii) Divisional Forest Officer or Class I Officer for his office as the case may be	Government or Chief Conservator of Forests, as the case may be.	Government or Chief Conservator of Forests or Conservator concerned as the case may be.
2	All Class IV staff	(i) Chief Conservator of Forests for Directorate Office. (ii) Conservator concerned for his office . Gazetted Officer concerned for staff under his charge.	(iii) Chief Conservator of Forests for Directorate Office. (iv) Conservator concerned for his office . Gazetted Officer concerned for staff under his charge.	Next Superior to the authority mentioned in column 3.	Next superior to the authority mentioned in column 4.

Column 7 showing “transferring authority” and column 8 showing “Controlling Officers for Travelling Allowances” are not reprod used as these have been given elsewhere under appropriate headings.

CHAPTER X
THE SUBORDINATE FOREST SERVICE
(A) The Punjab Subordinate Forest Service.

- 10.1** The Subordinate Forest Service is divided into two sections:-
 (i) Executive Establishment
 (ii) Ministerial Establishment.
- 10.2** The appointment, promotion, dismissal, etc., of the Subordinate Forest Service is regulated by the following rules:-
 (i) Punjab Forest Subordinate Service (Executive Section) Rules, 1944.
 (Punjab Government Notification No.523.FT, dated 25th February, 1944).

PART I – GENERAL

- 1.** (i) **Short title....**These rules may be called the Punjab Forest Subordinate Service (Executive Section) Rules, 1944.
 (ii) These rules shall come into force with effect from the date of this notification.
- 2. Definitions.....**In these rules, unless there is any thing reugnant in the subject or context.
- (a) “Chief Conservator” means the Chief Conservator of Forests, Punjab.
 (b) “College” means the Pakistan Forest College and Research Institute, Peshawar.(1)
 (c) “Conservator” means the officer in Charge of a Conservator’s Circle in the Punjab.
 (d) “Direct appointment “ means an appointment made otherwise than by the promotion of a member of the service or transfer of a person already in the service of the Crown.
 (e) “Director” means the Director, Soil Conservation Circle, Punjab.
 (f) “Divisional Forest Officer” means the Deputy or Assistant or Extra Assistant Conservator of Forests incharge of a Forest Division in the Punjab.
 (g) “Government” means the Provincial Government.
 (h) “Recognized University” means any University in-corporated by law in Pakistan or any other University which may be declared by Government to be a recognized University for the purposes of these rules.

In the original text “Indian Forest Ranger College ,Dehra Dun”.

- (i) "School means the Punjab Forest School, Ghoragali,
- (j) "Service" (Executive Section).
- (k) "The Commission" means the Public Service Commission constituted under section 264 of the Government of India Act, 1935.

3. Number and character of posts. The Service shall consist of Forest Rangers, Deputy Rangers, Foresters and Forest Guards and there shall be such number of posts of each class and grade specified in Appendix 'A' as Government may from time to time determine.

PART – II APPOINTMENTS.

4. Authorities empowered to make appointments. All appointments to posts in the service shall be made from time to time as required by the authorities specified in Appendix "B".

5. Nationality, age and other qualifications of candidates. No person shall be appointed to any out in the Service unless:-

- (1) (i) He is a Pakistan National and is domiciled in the Punjab (1). The condition requiring a Punjab domicile may be waived in the case of a European or an Anglo-Indian candidate if it is satisfactorily proved that such candidate was born of parents habitually resident in Pakistan and not established there for temporary purposes only or
- (iii) He has been made eligible under section 262 of the Government of India Act, 1935, and
- (2) In the case of a person who is not already in the government service (2), he.
 - (a) Produces a certificate or certificates of character, from the head of his educational for technical institution last attended and also from two responsible persons, not being his relatives, who are well acquainted with him in private life and unconnected with his educational for technical institution, and the medical certificates required by rule 3.1 of the Civil Service Rules (Punjab), Volume I, Part I and.

In the original text he is a British subject as defined in section I of the British Nationality and Status of Aliens Act, 1914 (as amended by the Acts, of 1918 and 1929) and is domiciled in the Punjab of Delhi."
 (2) In the case of a "person who is not already in the Service of Crown he"-

- (b) is not less than 18 and more than 25 years of age on the date of his appointment.

In special circumstances to be recorded in writing, the Chief Conservator or the Conservator or the Director, Whichever is the appointing authority under Appendix B, may appointed a person who is more than 25 years of age.

- (c) He must possess one of the following degrees of a recognized University:-
- (a) A Science Degree obtained in an Honours School; or
 - (b) A science Degree obtained in First Divisions; provided that a good Second Division may be accepted in the case of candidate with strong non-academic qualifications; or
 - (c) An M.Sc. Degree of any class in any natural Science or Agriculture; provided that the B.Sc. Degree was not lower than Second Division, or.
 - (d) A. B.Sc. Degree in Agriculture without Honours in the First Division;

Provided that a good Second Division may be accepted in the case of candidate with strong non-academic qualifications.”

6. Qualifications and methods of recruitment of Forest Rangers. The Chief Conservator shall subject to the regulations contained in Appendix C select from among the following classes of person such number of persons for training at the College as are likely to be required to fill vacancies of Forest Rangers in the Service every year; namely.

- (1) Persons not already in the Government service;
- (2) Members of the service other than Forest Rangers;
- (3) Commissioned or non-commissioned officers of Pakistan Forces.

Provided that non person shall be selected for training-

- (1) In the case of persons not already in the service of the Crown unless---
 - (a) He has passed his 18th birthday but not his 25th birthday on 1st April of the year in which he is admitted to the College.
 - (b) He produces
 - (i) A certificate signed by any Civil Surgeon in the Punjab Province testifying to his sound constitution, good vision and hearing and

In the original text (1) “persons not already in the service of the Crown “.

(2) Commissioned or non-Commissioned officers of his Majesty’s force in India”.

general fitness for rough outdoor life in the Forest Department and to the fact that he has been vaccinated and re-vaccinated for smallpox within the last twelve months or has already had smallpox and shows obvious scars thereof;

Note:- The regulations for the medical examination of candidates are contained in Chapter III of the Civil Service rules (Punjab) Volume I Part I (1940 addition)

- (ii) certificates of respectability and good normal character from two responsible persons not being his relatives who are well acquainted with him in private life and unconnected with his University, College or School.
- (iii) a certificate of character from the principal academic officer of his University, College or School, last attended;
- (iv) age certificate. The matriculation or a certificate equivalent there to will be accepted.
- (v) a certificate that he has passed the Intermediate Examination of a recognized University with one or more of the following subject:-

Mathemathice, Physics, Chemistry, Botany, Zoology, certificate of having passed any other examination of an equivalent or higher standard will be admissible:-

Provided that in passing the examination he had taken one or more of the subject mentioned above.

- (c) He has satisfied the Commission that he can read Urdu fluently and can write Urdu in Persian character with facility:

Explanation- No certificate specified at items (I) and (ii) in sub-clause (b) of clause (i) if this proviso shall be accepted unless it was signed on a date not earlier than nine months previous to the first day of April of the year which the person is to be admitted into the college.

- (2) in case of a member of the Service other than Forest Rangers unless-
 - (a) he has passed the Matriculation Examination of a recognized University.
 - (b) He has been in the service for not less two years at the time of application ; and

- (c) He has not passed his twenty-fifth birthday on 1st April of the year in which he is admitted to the College;
- (3) in the case of commission or non-commissioned officers of Pakistan Forest unless-
 - (a) he is recommended as fit for appointment to the Service by the Commanding Officer of his unit;
 - (b) he has not passed his 30th birthday on 1st April, of the of the year in which he is admitted to the College;
 - (c) he has satisfied the Chief Conservator that he has received sufficient general education to be able to follow the Forest Ranger' Course at the College ; and
 - (d) he has obtained a certificate of physical and mental fitness for active out-door duty signed by any Civil Surgeon in the Punjab.

7. Persons eligible for appointment as Forest Rangers. Appointment to posts of Forest Rangers shall be made as follows:-

- (a) to be fist five grades by selection from among Forest Rangers in the next lower grade;
- (b) to the sixth grade by selection from among-
 - (1) persons who have been selected for training under rule 6 and have obtained the higher standard certificate or in the case of persons who are already members of the Service have obtained the lower standard certificate granted by the College; and
 - (2) really efficient and deserving Deputy Rangers who hold the school certificate or who have been exempted from having to obtain the School certificate and possess an adequate knowledge of English

Provided that not less than twenty per centum of the vacancies shall be filled by appointments under (2) above:

Provided further that if a sufficient number of suitable persons referred to in (1) and (2) above is not available, the Chief Conservator may with the approval of Government appoint a person, who though not selected for training under rule 6, has obtained the higher standard certificate of the Forest Rangers' Course at the College.

8. Method of recruitment to posts of Deputy Rangers. Appointments to posts of Deputy Rangers shall be made as follows;-

- (1) to the First Grade of Second Grade by selection from among Deputy Rangers in the next lower grade:
- (2) to the Third Grade by selection from among-
 - (a) persons who possess the higher or lower standard certificate of the College; or
 - (b) persons who-
 - (i) have passed the Matriculation Examination of a recognised University; in 1st or 2nd Division and
 - (ii) have agreed to undertake after the expiry of one years' work in the Forest Department the course of training at the School in accordance with the regulations in Appendix 'D' ; or
 - (c) Foresters who have rendered not less than three years' service in the Forest Department ; or
 - (d) Temporary establishment Foresters and Daroghas who have undergone the course of training at the School and have obtained the pass certificates;

Provided that no person shall be eligible for appointment under sub-clause (b) or sub-clause (c) or clause (2) unless the Chief Conservator, or the Director, ad the case may be, certificates that he is fit for appointment to the post of Deputy Ranger:

Provided further that not less than ten per centum of the total number of appointments of Deputy Rangers shall be filled by Foresters who do not possess the certificate granted by the School, and that not more than twenty per centum of the total number of posts of Deputy Rangers shall be filled by the appointment of persons under sub-clauses (a) and (b) of clause (2).

9. Method of recruitment to posts of Foresters. Appointments to posts of Foresters shall be made as follows, that is to say-

- (1) to the First Grade or the Second Grade from among Foresters in the next lower grade ;
- (2) to the Third Grade from among-
 - (a) persons who-
 - (i) have passed the Matriculation Examination of a recognized University in 1st or 2nd Division and

(ii) have agreed to undertake after the expiry of one year's work in the Forest Department the course of training at the School in accordance with the regulations in Appendix 'D'.

(b) Forest Guards who have obtained a certificate of training from the School in accordance with the regulations in Appendix 'D'.

Provided that the Chief Conservator, the Conservator or the Director, as the case may be may appoint as Forester any Forest Guard, who has not obtained the certificate of training from the School;

Provided further that thirty per centum of the total number of posts of Foresters shall be filled by the appointment of persons under sub-clause (a) of clause (2) and the remaining seventy per centum by Promotion from among Forest Guards.

10. Method of recruitment to Forest Guards. Appointment to posts of Forest Guards shall be made as follows, that is to say-

(1) to the First Grade or the Second Grade by selection from among Forest Guards in the next lower grade;

(2) to the Third Grade according to the following rules, namely

(a) no person shall be appointed a Forest Guard unless he is literate in Urdu or Nagri and can write a simple report in either of these language.

(b) At least 66 per centum of the total number of Forest Guards in each Forest Division shall be recruited from the Agricultural population of the District.

(c) Ex-soldiers will be given preference to the extent laid down by the Chief Conservator with the approval of Government The age limit for appointment of ex-soldiers is 35 and for pensioned soldiers 40 years.

(d) Forest Guard must be of strong physique laid down for the Division and should produce a certificate of health in accordance with the instructions contained in the Chapter III of the Civil Service Rules (Punjab), Volume I, part I (1940 edition).

(e) No person shall be appointed to river beat unless he can swim; he shall not be confirmed in his appointment until he can use a sarnai.

- (f) No person shall be appointed until he has deposited a security in accordance with the rules framed by the Chief Conservator for this purpose and attested the conditions of service as pasted in his Character Roll and laid down from time to time by the Chief conservator, the Conservator or Director as the case may be.

11. Training of directly appointed recruits

1. An accepted candidate for direct appointment as Forest Ranger will be required to undergo a preliminary training for a period of three months in the Punjab Forests before joining the college.

2. Member of the Service and any other persons selected under rule 7 shall before undertaking training at the college, execute an agreement and bond in the prescribed forms and those selected under rule 8 and 9 shall, before undertaking at the School execute a bond in the prescribed form. If any such member or any other person fail so to execute the agreement and bond or the bond, as the case may be, he shall not be allowed to undertake such training.

3. A candidate undergoing three months preliminary Departmental training in the Punjab Forest shall be allowed Rs. 25 per mensem as a consolidated allowance to meet all his expenses.

4. A candidate under training at the College shall be entitled to receive payment of all his fees and traveling allowances as prescribed by the authorities concerned from time to time in addition he will be given a stipend at the rate of Rs.50 per mensem or such other rate as may be fixed by Government from time to time.

Note :- Bonds and agreements shall be executed in the forms in Appendix E or in forms to like effect.

PART – III CONDITIONS OF SERVICE.

12. (1) **Probation of members of the service.** Members of the Service who are appointed against permanent vacancies shall, on appointment to any class of posts specified in Appendix A remain on probation for a period of one year.

Explanation—Approved officiating service shall be reckoned as a period spent on probation but no member who is officiating in any appointment shall on the completion of his period of probation be eligible for confirmation until he is appointed against a permanent vacancy.

(2) If the work or conduct of any member during his period of probation is, in the opinion of the appointing authority, not satisfactory, the appointing authority may dispense with his services if he has been appointed direct job may revert him to his former post if he has been recruited otherwise than by direct appointment.

(3) On the completion of the period of probation of any member, the appointing authority prescribed in rule 4 may confirm such member in his appointment, or if his work or conduct has, in the opinion of the appointing authority, not been satisfactory, the appointing authority may dispense with his services if he has been appointed direct, or revert him to his former post if he has been appointed

otherwise than by direct recruitment or may extend the period of probation and thereafter pass such orders as he could on the expiry of the first period of probation;

Provided that the total period of probation including extension, if any, shall not exceed 3 years;

Provided further that no Forest subordinate promoted to the post of Forest Ranger shall be confirmed in his appointment unless he has passed such examination in the reading of maps, forest law and procedure and accounts as the Chief conservator may from time to time prescribe and if he fails so to pass such examination he shall be reverted to his former post;

Provided further that no Deputy Ranger or Forester recruited under rules 8(2) (b) and 9(2) (a), respectively, shall be confirmed unless he has obtained the certificate of training from the School, and if he fails to obtain such certificate he shall be removed from the service.

13. Seniority of members of the Service. The Seniority of members of the Service shall, in each class of appointments shown in Appendix "A" be determined by the dates of their substantive appointment to a permanent vacancy in such class.

Provided that if two or more members are appointed on the same date.

- (1) Members promoted from the service shall take rank in the order of seniority above members appointed.
- (2) In the case of members who are promoted from the Service seniority shall be determined according to pay, preference being given to a member drawing a higher rate of pay; and if the rates of pay drawn are the same, seniority shall be determined according to age, the older member being senior of the younger member;
- (3) In the case of members who are appointed direct the older member shall be senior to the younger.

Provided further that if any member is reverted to his former post, and is subsequently re-appointed to the post from which reverted, the date of his appointment for the purpose of this rule shall be such date as the appointing authority may determine.

14. Pay of members of the Service.

A member of the Service holding any appointment specified in Appendix "A" shall be entitled to the scale of pay shown against the appointment in column 2 or column 3 of Appendix 'A' according as he is recruited before or after the 1st day of January, 1931.

15. Area of liability to transfer. Members of the Service are liable to be transferred under the orders of the Chief Conservator from posts within their respective classes of appointment to other such posts anywhere in the Punjab or under the orders of the appointing authority within the jurisdiction of such authority.

16. (1) Discipline, punishment and appeal. In matters relating to discipline, penalties and appeals members of the Service shall be governed by the rules contained in section III of Chapter XIV of the Civil Service Rules (Punjab),

volume, I, Part I, provided that the nature of the penalties which may be inflicted, the authority empowered to impose such penalties and subject to the provisions of clause (b) of subsection (3) of section 241 of the Government of India Act, 1935, the appellate authority shall be as specified in Appendix "F".

(2) The authority competent to make an order under clause)c) or (e) of rule 14.14 of the Civil Service Rule (Punjab) Volume I, art I, and the appellate authority shall be as specified in Appendix 'G'

17. Leave and pension. In respect of leave, pension and other cognate matters not specifically mentioned in these rules, the members of the service shall be governed by the Civil Services Rules (Punjab) as amended from time to time.

18. Liability of vaccination and re-vaccination. Every member of the Service shall have himself vaccinated and re-vaccinated when Government by a special or general order may so direct. This rule shall not, however, apply to the members of the Serviced who a were in the service of the Crown on the 8th day of March 1926, except with their concurrence.

19. Special conditions Forest Guards. A Forest Guard is at all time liable to reduction, suspension forfeiture of security and or dismissal for inefficiency or any other offence. In particular absence without leaves may be punished by dismissal and forfeiture of all pay and allowances due to the Forest Guard and of security. Over stay of leaves, is, however, governed by rules 8.47 of the Civil Services Rules (Punjab), Volume I, Part I (1940 edition) and cannot be dealt with as absence without leave unless it is proved to have been willful.

NOTE- (1) Forfeiture of the security money in whole or in part is permissible for the purpose of recovering any pecuniary loss that is caused to Government by negligence.

(1) A Forest Guard may resign at any time if he gives one month' notice of his intention to do so: Provided that should he resign within 6 months of a appointment his security may be forfeited at the discretion of the Divisional Forest Officer. Should be quite the service without such notice his security deposit shall be forfeited to Government.

APPENDIX – A

(Rules 3, 12, 13 and 14)

Designation of posts	Time Scales
Forest Ranger	Rs. 90-5-140/6-200/7235/8-275
Deputy Ranger	Rs. 50-2-90
Foresters	Rs. 35-1-45/2-65
Forest Guards	Rs. 25-1-30

APPENDIX – B

(Rule 4)

Class of Government Servants	Authority to whom the power of appointment has been delegated	The extent of delegation
Forest Rangers	Chief Conservator	Full powers subject to the rules governing the conditions of services.
Deputy Rangers	Conservator or Director	
Foresters	Conservator or Director	
Forest Guards	Divisional Forest Officer	

APPENDIX - C

1. PROCEDURE FOR THE DIRECT RECRUITMENT OF FOREST RANGER CANDIDATES.

1. The commission will call for application by advertisement in the Punjab Government Gazette and such newspapers as it may think fit. Applications may be sent either direct or through a Deputy Commissioner or Forest Officer of rank not lower than a Divisional Forest Officer and must be accompanied by the certificates other than the Civil Surgeon's certificate mentioned in rule 6 and also a certificate showing the candidate's caste and place of residence and whether he is a zamindar.

2. All the candidates whose applications are complete in every respect and who are otherwise held eligible will be admitted to the examination prescribed in the following rule, conducted by the Commission. Only those who qualify, i.e., obtain 50 per cent of the marks in each subject of the examination will be interviewed by the Commission. Out of the successful candidates, the Commission shall recommend to the Government twice the number of candidates of each class to be taken into the Service. The Chief Conservator shall, with the approval of Government, select from among them those whom he considers most suitable for the Service subject to their producing a Civil Surgeon's certificate required by proviso (1) (b) (i) to rule 6.

3. (a) Every candidate before admission to the College is required to pass a qualifying examination in the following subjects, namely:-

- (i) Dictation of piece of ordinary English prose;
- (ii) An essay to be written in English on one of several, simple subjects,;
- (iii) Mathematics (Arithmetic, Geometry and Algebra), (The standard of this paper will be that of the Matriculation).
- (iv) **General Knowledge** This will include elementary science geography and current events.

(b) Twenty per cent of the marks allotted for Dictation will be given for hand writing.

(c) In order to qualify every candidate must obtain fifty per centum of the number of marks allotted to each of the above subjects.

(d) No fee will be charged but candidate will be required to defray their own travelling expenses in connection with this examination.

(e) The examination will be held at Lahore between August 15 and 30 of the year previous to that in which admission will be made.

4. All candidates who have been selected for admission to the College are required before joining the College, to undergo a course of practical training in the forests for at least 3 months. Candidates will not be allowed to join the College unless they can produce a certificate signed by the Divisional Forest Officer under whom they have served and countersigned by the Chief Conservator that they have undertaken the course of practical training in a satisfactory manner and are likely to become useful Forest Officers. The

President of the College may exempt a candidate from the whole or a portion of the practical course above prescribed, was due to his not being himself that the omission to complete the minimum prescribed term to no fault of the candidate and that the Chief Conservator has certified that he is likely to make efficient Forest Officer.

III-- PROCEDURE FOR THE RECRUITMENT OF FOREST RANGERS FROM CANDIDATES ALREADY IN THE SERVICE OF THE CROWN.

Candidates already in the service of the Crown who may be deputed to the College will ordinarily be members of the Service other than Forest Rangers included in Appendix 'A' to these Rules, provided that they fulfil the conditions mentioned in rule 6 (2) of these rules and pass the qualifying examination mentioned in paragraph I (3) above.

III-A—PROCEDURE FOR THE RECRUITMENT AS FOREST RANGERS OF INDIAN COMMISSIONED AND NON COMMISSIONED OFFICERS OF HIS MAJESTY'S INDIAN FORCES

The rules that will apply to those officers are detailed in the Government of India, Department of Education. Health and Lands Resolution No.506-F, dated the 10th April 1928, the relevant parts of which are reproduced below:-

- (1) Any such officer who is recommended for the purpose by his Commanding Officer may apply to the Chief Conservator for permission to follow the course of instructions in the Ranger's class at the College with a view to securing, after successfully passing through the College and obtaining a certificate, an appointment as Forest Ranger in the Service.
- (2) The Chief Conservator must be satisfied:-
 - (a) that the candidate will not have passed his 30th birthday on 1st April of the year in which he is admitted to the College;
 - (b) that he has been sufficiently educated especially in Mathematics and English to be able to follow the College course with advantage and to obtain a Ranger's certificate, and
 - (c) that he is of good constitution and active habits and possesses fair ability and powers of observation as well as such physical qualifications as are required for a good Forest Officer.
- (3) If the conditions in the preceding rule are satisfied and the candidate is accepted by the Chief Conservator for an appointment in the Service, he may be admitted to the College.

While at the College, with the exception that he need not attend drills he will in all respects be subject to the rules for the time being in force, a copy of which can be obtained from the Director of the College or the President of the Forest Research Institute and College.

III.B—PROCEDURE FOR THE RECRUITMENT AS FOREST RANGERS OF INDIAN NON COMMISSIONED OFFICERS OF THE INDIAN STATE FORCES.

Such an officer shall be eligible for admission to the Forest Department as Ranger, under the rules for the appointment and training of the Indian Non-Commissioned Officers of his Majesty's Indian Forces, provided that he can obtained a nomination for an appointment under the Government.

APPENDIX D

(RULES 8 AND 9)

TRAINING OF LOWER SUBORDINATES (DEPUTY RANGERS, FORESTERS AND FOREST GUARDS, ETC)

1. The training referred to in Rules 8 and 9 will be of nine months' duration. It will be conducted partly in the plains and partly in the hills and will consist almost entirely a practical course conducted in the forests.

2. Instructions will be imparted in the following subjects, namely:-

- (a) **Silviculture**—Markings for selection fellings, seeding felings, secondary and final fellings, improvement felling, thinning and cleanings including the Forest Research
- (b) **Utilization**—Felling With the saw and axe-Marking out logs for sawing timber conversion and passings measurement of logs scantlings and fuel stock, collection of resin.
- (c) **Forest Map**---Map reading, stock maps, management and control maps,
- (d) **Engineering**—
 - (i) **Roads**—Alignment, constructions and repairs to roads in the hills simple timber bridges and culverts.
 - (ii) **Buildings** —Elementary course in building material and building construction work, burning of lime and bricks, house timber and their defeats, drawing laying out and reading of simple plans and estimate, fencing.
- (e) **Surveying**---The use of the chain and prismatic compass, area measurement. The laying out straight lines and right angles.
- (f) **Range Accounts**---Such as cash book, stock forms and muster rolls.
- (g) **Law**--- The forest and the Cattle Trespass Acts in so far as they are required for the conduct of ordinary protective duties, the conduct of cases in court.

3. The course will be conducted by an Instructor who will ordinarily be an Extra Assistant Conservator of Forests and who will work under the control of the Divisional Forest Officer, Murree Forest Division.

4. At the close of the course a viva voce examination will be held by a committee composed of a Conservator, Deputy Conservator of Forests

and the Instructor, and those students who successfully pass this test will receive a certificate.

5. Candidates for the School will consist of Deputy Rangers, Foresters, Forest Guards, temporary establishment, Foresters and Dargohas, etc., and probationers selected by the Chief Conservator on the recommendations of Conservators.

**APPENDIX-E
(RULE II)**

Appendix E giving form of agreement is not reproduced as recruitment to Service has been closed.

APPENDIX - F**(RULES 16 (I))**

Designation of official	Nature of punishment	Punishment authority	Appellate Authority	Second appellate authority where punishment is increased	Authority empowered to entertain provision application
1.	2.	3.	4.	5.	6
Forest Ranger	(a to c) (f and (q)	Conservator or Director Chief Conservator	Chief conservator Government	Government	-
Deputy Ranger and Foresters	(a and d) (b), (c), (e), (f) & (g)	Divisional Forest Ranger Conservator or Director	Conservator or Director Chief Conservator	Chief Conservator Government	Government
Forest Guards	(a to g)	Divisional Forest Officer	Conservator or Director	Chief Conservator	Government.

Explanation of the letters (a) to (g) used in column 2 above:-

- (a) Censure;
- (b) Withholding of merriment's or promotion, including stoppage at an efficiency bar;
- (c) Reduction to a lower post or time scale or to a lower stage in a time scale;
- (d) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders;
- (e) Suspension;
- (f) Removal from the service which does not disqualify from further employment; and
- (g) Dismissal from the service which ordinarily disqualifies from future employment.

Note:---The powers reserved by Government in columns (4) to (6) shall be exercised subject to the previsions of the Punjab and North West Frontier Province Joint Service Public Commission (Limitation of Functions) Regulations.

APPENDIX G

[Rule 16 (2)]

Designation of official	Nature of order	Authority empowered to pass order	Appellate authority
1	2	3	4
Forest Rangers	(a) and (b)	Chief Conservator	Government.
Deputy Rangers and Foresters	(a) and (b)	Conservator or Director	Chief Conservator.
Forest Guards	(a) and (b)	Divisional Forest Officer	Conservator or Director.

Explanation of letters (a) and (b) used in column (2) above:-

- (a) Reducing the maximum pension admissible to him the rules governing pensions:
- (b) Terminating his appointment otherwise than upon his reaching the age fixed for superannuation.

**PUNJAB FOREST SUBORDINATE SERVICE (MINISTERIAL SECTION
RULES, 1943**

(Punjab Government Notification No. 1272-FT dated 9th June 1943)

PART I - GENERAL

- 10.3 1. (i) These rules may be called the Punjab Forest Sub-ordinate Service (Ministerial Section) Rules, 1943.
(ii) These rules shall come into force with effect from the date of this Notification.
3. (n these rules, unless there is anything repugnant in the subject or context.

Definitions

- (a) "Chief Conservator " means the Chief Conservator of Forests, Punjab;
(b) "Conservator" means the Conservator of Forests in charge of :-
(i) the Eastern Circle, Punjab, or
(ii) the Western Circle, Punjab, or
(iii) any other Circle in the Forest Department sanctioned by the Government.
- (c) Director, means the Director, Soil Conservation Circle, Punjab.
(d) " Government" means the provincial Government;
(e) "Head of the Office" means the officer designated as Disbursing Officer in Appendix D to the Punjab Budget Manual or any other Government servant declared to be the head of an office by competent authority;
(f) "Recognized University" mean any University incorporated by law in Pakistan or any other University which may be declared by government to be a recognized University for the purpose of these rules.
(g) "the Service" means the Punjab Forest Subordinate Service (Ministerial Section);
(h) " Director appointment " means an appointment made otherwise than by promotion of a member of the Service or transfer of an official already in Government service.

PART II - APPOINTMENT

- 3. Number and character of posts.** The Service shall consist of two Branches and in each Branch the posts shall be as specified in Appendix A

4. Authority empowered to make appointment. Appointment to posts in the Service shall be made by the authorities shown against each post in column 3 of Appendix B.

5. Nationality, age and qualification of candidates. No person shall be appointed to any post in the Service unless-

- (1) (i). he is a Pakistan National and is domiciled in the Punjab¹. The condition requiring a Punjab domicile may be waived in the case if a European or and Anglo-Indian candidate if it is satisfactorily proved that such candidate was born of parents habitually resident in Pakistan and not established there for temporary purpose only; or
 - (ii). he has been made eligible under section 262 of the Government of India Act, 1935; and
- (2) in the case of a person who is not already in Government service, he
 - (a) Produces a certificate or certificates of character from the principle academic officer of his University College, School or the head of this educational and technical institution last attended and also from two responsible persons not being his relatives who are well acquainted with him in private life and unconnected with his University, College, School or other educational or technical institution and the medical certificates required by rule 3.1 of the Civil Services Rules (Punjab), Volume I Part I;
 - (b) Is not less than 18 year and not more than 25 years of age on the date of his appointment provided that in special circumstances to be recorded in writing the appointing authority specified in rule 4 may appoint a person who is more than 25 years of age.

6. Educational and technical qualifications of candidates. No person shall be appointed to the service unless in the case of appointment to the post of:-

- (i) *Junior clerk*--He has passed the Matriculation Examination of a recognized University or possesses an equivalent qualification and has qualified himself in the Junior Clerks Recruitment Qualifying Examination conducted by the Punjab and N.W.F. Province Joint Public Service Commission.
- (ii) *Stenographer*--he has passed the Stenographers Recruitment Competitive Examination conducted by the Punjab and N.W.F. Province Joint Public Service Commission:
- (iii) *Head Draftsman*---he has passed the two year's draftsman course from the government School of Engineering, Rasul and after passing the course has had a practical experience of at least 5 years or possesses an equivalent qualifications; and.
- (iv) *Draftsman*---he has passed the two years course conducted for draftsman at the Government School of Engineering Rasul, or possesses and equivalent qualification.

7. Method of recruitment. Posts in the Service shall be filled:-

- (a) in the case of Superintendent of the Office of the Chief conservator of Forests--
by selection from amongst the Superintendents of Circle Office

(b) In the case of Superintendents of Circle Office--

By selection from amongst the Assistants, or, if there is no suitable Assistant, from among the Senior Clerks, who have qualified themselves in the Assistant's qualifying Examination conducted by the Punjab and N.W.F.P. Joint Public Service Commission.

(c) In the case of Assistants----

By promotion from amongst the Senior Clerks who have qualified themselves in the Assistants Qualifying Examination conducted by the Punjab and N.W.F. Province Joint Public Service Commission and in Case no qualified Senior Clerk is available in the Forest Department by recruitment of similarly qualified Senior Clerk from other Department.

(d) In the Case of Senior Clerks---

(i) By promotion from the Junior Clerks;

(iii) By direct appointment from graduates who have secured more than 60 per cent marks in the Junior Clerks Recruitment and Qualifying Examination conducted by the Punjab and N.W.F.P. Joint Public Service Commission.

(e) In the case of Junior Clerk:-

By direct recruitment from amongst persons who have qualified themselves in the Junior Clerks Recruitment Qualifying Examination conducted by the Punjab and N.W.F. Province Joint Public Service Commission.

(f) In the case of Stenographer---

By direct recruitment from amongst persons who have passed the Stenographers Recruitment Competitive Examination conducted by the Punjab and N.W.F.P. Province Joint Public Service Commission. The vacant post shall be offered to the best candidate in order or merit;

(g) In the case of Head Draftsman--

By selection from amongst draftsman in the next lower grade, if suitable, otherwise by direct recruitment.

By direct recruitment or by selection from among persons already in the service of Government.

PART - III CONDITIONS OF SERVICE.

8. **Probation of members of the service.** (I) Members of the Service who are appointed against permanent vacancies, shall on appointment to any post specified in Appendix A, remain on probation for a period of two years in the case of members recruited by direct appointment or for one year in the case of members recruited otherwise.

Explanation--Approved officiating service shall be reckoned as a period spent on probation, but no member who is officiating in any appointment shall on the completion of the probationary period prescribed above be eligible for confirmation until he is appointed against a permanent vacancy.

(ii) On the completion of the period of probation of any member, the appointing authority prescribed in rule 4 may confirm such member in his appointment, or if his work or conduct has in the opinion of the appointing authority not be satisfactory, the appointing authority may dispense with his service or revert him to his former post, if he has been appointed otherwise than by direct recruitment, or may extend the period of probation and thereafter pass such orders on the expiry of the period of probation as it could have passed at the expiry of the first period of probation;

Provided that the total period of probation including extensions if any shall not exceed three years.

9. **Seniority of members of the Service.** The seniority of members of the Service shall, in each class of appointment shown in Appendix A, be determined by the dates of their substantive appointment to a permanent vacancy in each class;

Provided that if two or more members are appointed on the same date--

- (a) Members appointed by selection from amongst persons in the Service shall be Senior to members appointed otherwise and members appointed by transfer from other departments shall be senior to members appointed direct;
- (b) In the case of members who are appointed by selection from amongst persons in the Service or who are appointed by transfer from other departments, seniority shall be determined by pay, preference being given to the member drawing a higher rate of pay; and if the rates of pay drawn are the same seniority shall be determined by the length of service, preference being given to the member having the longer service; and if the length of service is also the same, seniority shall be determined by age, the older member being senior to the younger member;
- (c) In the case of members who are appointed direct on the same date, the older member shall be senior to the younger member;

Provided further that if any member is reverted to his former post and is subsequently promoted to the post from which he reverted, the date of his appointment for the purpose of this rule shall be such date as the appointing authority specified in rule 4 may determine.

10. **Pay member of the Service.** A member of the service holding any appointment specified in Appendix A, shall from the date of joining his appointment, be entitled to the scale of pay shown in column 2 of the said Appendix against such appointment.

11. (1) **Discipline, punishment and appeal.** In matters relating to discipline, penalties and appeals, members of the Service shall be governed by the rules in Section III of Chapter XIV of the Civil Services Rules, (Punjab) volume I, Part I, as amended from time to time.

Provided that the nature of the penalties which may be inflicted the authority empowered to impose such penalties and the appellate authority shall be as specified in Appendix C.

(2) The authority competent to make an order under clause (c), (d) or (e) of rule 14.14 of the Civil Services Rules (Punjab), Volume I, Part I, and the appellate authority shall be as specified in Appendix -D.

12. **Leave and pension.** In respect of leave, pension and other cognate matters not specifically mentioned in these, rules the members of the Service shall be governed by the members of the Service shall be governed by the Civil Services Rules (Punjab) as amended from time to time.

13. **Liability for vaccination or re vaccination.** Every member of the Service shall have himself vaccinated and re-vaccinated whenever Government may by special or general orders, so direct. This rule shall not, however, apply to the members of the Service who were in the Service of the Crown on the 8th day of March 1926 except with their concurrence.

APPENDIX - A

(RULES 3 AND 10)

(Posts of the Service together with time scale of pay in force from 1st January 1950)

Name of Post	Time scale
CLERICAL BRANCH	
Superintendent, Chief Conservator of Forest Office	Rs. 320-15-500
Superintendent, Circle Office	Rs. 250-15-400
Assistants	Rs. 120-8-200/10-25
Stenographers	Rs. 120-8-200/10-250
Senior Clerks	Rs. 75-6-105/7-175
Junior Clerks	Rs. 60-4-100/5-120
DRAWING BRANCH	
Head Draftsman	Rs. 200-10-300
Draftsman	Rs. 120-10-220

APPENDIX - B

(RULE 4)

S.No.	Class of Government servants	Authority to whom the power of appointment is delegated	The extent of delegation
1.	i) All ministerial appointments (Clerical and Drawing Branches), in Chief Conservator's Office. ii) Superintendent, Circle Office	Chief Conservator -do-	Full powers subject to the rules governing the conditions of service. -do-
2.	All ministerial appointment both in Circle and subordinate offices excepting Superintendent, Circle Offices.	Conservator or Director of the Circle concerned	-do-

APPENDIX - C

(Rule II (I))

Designation of official	Nature of penalty	Punishing authority	Appellate Authority	Second appellate authority where penalty is increased	Authority empowered to entertain revised application
Chief Conservator's Office					
Superintendent	(a) to (g)	Chief Conservator	Government	-	-
Assistants Stenographers Senior Clerks Head Draftsman Draftsman	(a) and (b) (c) to (g)	Head of office Chief Conservator	Chief Conservator Government	Government	-
Circle Office					
Superintendents.	(a & b)	Conservator or Director Chief Conservator	Chief Conservator Government.	Government	-
Assistants Senior Clerks Junior clerks	(a to g)	Conservator or Director	Chief conservator	Government	-
Subordinate Offices					
Assistant Senior Clerks Junior Clerks	(a & b) (c to g)	Head of office Conservator or Director	Conservator or Director. Chief conservator	Chief Conservator Government	Government

Explanation of the letters (a to g) used in column 2 above.

- (a) Censure.
- (b) Withholding of increments or promotion, including stoppage at an efficiency bar.
- (c) Reduction to a lower post or time scale or to a lower stage in a time scale.
- (d) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach or orders.
- (e) Suspension.
- (f) Removal from the Civil Service of the Crown which does not disqualify from future employment.
- (g) Dismissal from the Civil Service of the Crown which ordinarily disqualifies from future employment.

APPENDIX -D

(RULE 11 (2))

Designation of official	Nature of order	Authority empowered to orders	Appellate authority
Chief Conservator's Office			
Superintendent Assistants Stenographers Senior Clerks Head Draftsman Draftsman	(a to c)	Chief Conservator	Government
Circle Office			
Superintendents.	(a to c)	Chief Conservator	Government
Assistants Senior Clerks Junior clerks	(a to c)	Conservator or Director	Chief Conservator
Subordinate Offices			
Assistant Senior Clerks Junior Clerks	(a to c)	Conservator or Director	Chief Conservator

Explanation of the letters (a) to (c) used in column (2) above.

- (a) Reducing the maximum pension admissible to him under the rules governing pension.
- (b) Interpreting to his disadvantage a rule by which his conditions of service are regulated.
- (c) Terminating his appointment otherwise than upon his reaching the age fixed for superannuating.

(B) NORTH-WEST FRONTIER PROVINCE FOREST SUBORDINATE SERVICE

10.4 *Service Rules* – The rules for the North-West Frontier Province Forest Subordinate Service were issued by the late Government of North-West frontier

Province under Development Department Notification No.24682-DD/27-TD (B) dated 25th September, 1943 and as subsequently amended from time to time are reproduced below.

10.5. In exercise of the powers conferred by clause (b) of subsection (1) and (2) of section 241 of the Government of India Act, 1935, the Governor, North-West Frontier Province is pleased to make the following Rules regulating appointment to and the conditions of service of the N.W.F.P. Subordinate Service of the Forest Department in supersession of the Rules promulgated with the North-West Frontier Province Government Gazette notification No.21437-TD dated the 28th August, 1935, as subsequently amended.

These rules shall not apply to Jamadars and peons.

1. **Short Title** – These rules may be called the North-West Frontier Province Forest Subordinate Service Rules, 1943 and shall apply to both permanent and temporary members of the service in all matters of pay, probation, increments, etc.

2. **Definitions** – In these rules unless there is any thing repugnant in the subject or context :

- (a) “the Conservator” means the Conservator of Forests, North-West Frontier Province;
- (b) “the Divisional Forest Officer” means the Assistant or Deputy or Extra Assistant Conservator of Forests in charge of the Forest Divisions in the North-West Frontier Province;
- (c) “the College” means the Pakistan Forest College and Institute, Peshawar;¹
- (d) “the recognized university” means any University incorporated by law in Pakistan² or any other University which may be declared by the Governor to be a recognized University for the purposes of these rules;
- (e) “the School” means the Punjab Forest School, Ghoragali;
- (f) “the Service” means the North-West Frontier Province Forest Subordinate Service;

In the original text (1) “Indian Forest College, Dehradun”

(2) “British India”

- (g) “The Governor” means the Governor of North-West Frontier Province;
 - (h) “Direct appointment” means an appointment made other wise than by promotion or transfer of a person already in service of the Government of Pakistan;
 - (i) “Government” means the Provincial Government;
 - (j) “The Commissioner” means the West Punjab and N.W.F.P. Joint Public Service Commission.
3. **Number and character of posts:** The service shall consist of two sections and in each section there shall be such number of posts of each grade specified in Appendix “A” as the Governor may from time to time determine.
 4. **Authorities empowered to make appointments:** All appointments to the posts in the service shall be made from time to time as required by the authorities specified in Appendix “A”.
 5. **Nationality, age and other qualifications of candidates:** No person shall be appointed to be a member of the Service unless he:
 - (a) (1) is a Pakistan National.
(2) is a bona fide resident of the North-West Frontier Province. This condition may, however, be relaxed by the Governor in special circumstances and
 - (b) If he is not already in Government service: -
 - (i) is not less than eighteen and more than twenty-five years of age on the date of appointment provided that the Conservator may, in special circumstance to be recorded in writing, appoint a person other than a military pensioner who is more than 25 years of age;
 - (ii) Has produced: -
 - a) certificate or certificates of character from the head of his education or technical institution last attended, if any, and also from two responsible persons not being his relatives who are well-acquainted with him in private life and unconnected with his educational or technical institution, if any;
 - b) a certificate of physical and mental fitness for the public service signed by any Civil Surgeon in the North-West Frontier Province; and
 - c) A certificate signed by any civil Surgeon in the North-West Frontier Province that he has been vaccinated or re-vaccinated for small-pox with in the last twelve months or has already had small-pox and shows obvious sears thereof.
 6. **Educational and technical qualifications:** No person not already in Government service shall be appointed to be a member of the service, unless he holds such educational or technical qualifications as may be prescribed from time to time by the Governor.

(1) In the original text “is a British Subject” as defined in section 1 of the British Nationality and status of Aliens Act, 1914 or has been made eligible under subsection (2) of section 262 of the Government of India Act, 1935.

7. ***Qualifications and method of recruitment of Forest Rangers:*** The Conservator shall subject to the regulations contained in Appendix "B" select from among the following classes of persons such number of person for training at the college as are likely to be required to fill vacancies of Forest Rangers in the service, namely:
- a) Persons not already in Government service;
 - b) Members of the service other than forest Rangers.
- Provided that no person shall be selected for training:
- a) In the case of persons not already in Government services unless he:
 - i) has passed his eighteenth birthday but not his 25th birthday on first May of the year in which he is admitted tot he College but the Governor may relax this condition in special circumstances.
 - ii) Has produced:
 - aa) a certificate signed by any Civil Surgeon in the North-West Frontier Province testifying to his sound constitution good vision and hearing and general fitness for rough outdoor life in the Forest Department, and to the fact that he has been vaccinated and re-vaccinated for small-pox within the last twelve months or has already had small-pox and shows obvious sears thereof, and
 - bb) Certificates of respectability and good moral character from two responsible persons not being his relatives and are well acquainted with him in private life; and.
 - iii) "A certificate that he has passed the intermediate examination of a recognized University with two or more of the following subjects, Mathematics, Physics, Chemistry, botany, Zoology, or an equivalent or higher examination from a recognized Institution with the same subject."
 - iv) Has satisfied the commission that he can read Urdu fluently and can write Urdu in Persian characters with facility.

Explanation: No certificate specified in sub-clause (ii) of clause

- a) of this provision shall be accepted unless it was signed on a date not earlier than one year previous to the first day of April of the year in which the person is to be admitted into the college.
 - b) In the case of the members of the service other than Forest Rangers, unless he
 - i) has been in the service for not less than two years ; and
 - ii) has not passed his 25th birth day on 1st May of the year in which he is admitted to the college;
 - iii) Has passed the Matriculation Examination of a recognized University.
8. ***Persons eligible for appointment as Forest Rangers:*** Appointments to posts of Forest Rangers be made as follows:
- a) To any grade other than the 6th grade by selection of Forest Rangers in the next lower grade.
 - b) To the 6th grade by selection from among persons:
 - i) Who have been selected for training under rules 7 and have obtained the higher standard certificate granted by the college.

- ii) Who are holding post of Deputy Ranger included in Section 1 of the service and have rendered not less than five years exemplary and satisfactory service.
Only such Deputy Rangers who hold the school certificates or who have been exempted from having to obtain the school certificate and possess an adequate knowledge of English, shall be eligible for promotion subject to a maximum of 20 percent of the vacancies.

Provided that if a suitable person referred to in sub-clauses (i) and (ii) of clause (b) is not available, the Conservator may appoint a person, who, though not selected for training under Rule 7 has obtained the higher standard certificate of the Forest Ranger's course at the College.

9. (I) ***Persons eligible for appointment as Deputy Rangers:*** Appointment to post of Deputy Rangers shall be made as follows:

- a) to the 1st grade or 2nd grade by selection of any Deputy Rangers in the next lower grade;
- b) To the 3rd grade, by selection from among:
 - i) Persons who possess the higher or lower standard certificate of the college; or
 - ii) Persons who
 - aa) have passed the Matriculation Examination of a recognized University ; and
 - bb) have agreed to undertake after the expiry of one year's work in Forest Department the course of training at the School in accordance with the regulations in Appendix "C" or
 - cc) Foresters who have rendered not less than three years service in the Forest Department.

- 2) When any vacancy occurs or is about to occur, the Conservator shall determine in what manner such vacancy shall be filled.

10. (I) ***Persons eligible for appointment as Forester:*** Appointments to post of Forester shall be made as follows:

- a) To the 1st or 2nd grade by selection from among the Foresters in the next lower grade.
- b) To the 3rd grade from among
 - i) Persons who: -
 - a) have passed the Matriculation Examination or higher examination of a recognized University and.
 - b) Have agreed to undertake after the expiry of one years work in the Forest Department; the course of training at the school in accordance with the regulations in Appendix "C"
 - ii) Forest Guards who have obtained a certificate of training from the school in accordance with the regulations in Appendix "C"

(2) When any vacancy occurs or is about to occur the appointing authority shall determine in what manner such vacancy shall be filled:

Provided that the Conservator may appoint to the service as Forester any selected Forest Guard who has not obtained the certificate of training from the School.

11. ***Persons eligible for appointment as Forest Guards:*** Appointment to the post of forest Guards shall be made as follows:
- a) To the 1st or 2nd grade by section from among Forest Guards in the next lower service.
 - b) To the 3rd grade from among the persons who:
 - i) are of strong physique and are not less than five feet and six inches in height;
 - ii) are able to swim and use a Sarani in the case of appointments to river beats in the Peshawar Division;
 - iii) are literate in Urdu or Phusto (in the case of appointment to the posts in Peshawar District) and can write a simple report in either of these languages --report of the kind that a Forest Guard is ordinarily required to make to his Range Officer:

Provided that:

- i) at least 66 percent of the Forest Guards are recruited from the local agricultural population:
- ii) Ex-military men may be given preference over others.

As an exception to the above rule, the Conservator can make appointments direct to the 1st and 2nd grades.

12. ***Persons eligible for appointment to section 11 of the Service:***
- a) (i) in the case of superintendents and clerks of higher grades by selection from among the clerks in next junior grade employed in the Forest Department; or
 - ii) by selection from amongst other ministerial staff employed in other Government offices.
 - b) in the case of clerks in junior grade:
 - i) by selection from among the clerks on temporary establishment serving in the Forest Department or
 - ii) by transfers of clerks already in service in other Government offices, or
 - iii) by direct recruitment.
 - c) Appointment to any post by the promotion of officials already in service or by transfer of officials shall be made by selection and no official shall have any claim to such appointment as a right.

Provided that no person who has not at least passed the Matriculation Examination of a recognized University shall be appointed direct to grade-IV.

13. ***Subordinates promoted to the posts of Forest Rangers to pass the examination in reading maps etc.:*** The subordinates promoted to the posts of Forest Rangers under Rules 8(b) (ii) shall within one year of their promotion, pass such examination in reading of maps, forest law and procedure and accounts as the Conservator may from time to time prescribe.

- 14 Probation of members of the service:** (I) Members of the service who are appointed against permanent vacancies shall, on appointment to any class of post specified in Appendix "A" remain on probation for a period of one year.

Explanation: Approved officiating service shall be reckoned as period spent on probation, but no member shall on the completion of this period of probation be entitled to be confirmed unless he is appointed against a permanent vacancy.

(2) If the work or conduct of any member during the period of his probation is, in the opinion of the appointing authority specified in Appendix "A" not satisfactory, the appointing authority may dispense with his services if he has been appointed direct, or may revert him to his former post if he has not been so appointed.

(3) On the completion of the period of probation of any member, the appointing authority may confirm such member in his appointment or if his work or conduct has, in the opinion of the appointing authority not been satisfactory, the appointing authority may dispense with his services if he has not been appointed otherwise than by direct recruitment or may extend the period of probation and thereafter pass such orders on the expiry of the period of probation as it could have passed on the expiry of the first period of probation, provided that the total period of probation including extensions, if any, shall not exceed three years.

Provided that no Forest Subordinate promoted to the post of Forest Ranger under Rules 8 (b) (ii) shall be confirmed in his appointment unless he has passed the examination prescribed by Rules 13, and if he fails to pass such examination he shall be reverted to his former post:

Provided further than no Forester appointed under Rules 10(b)(I) shall be confirmed unless he has obtained the certificate of training from the school, and if he fails to obtain such certificate, he shall be removed from the service. But if arrangements for training at the school cannot be made within two years from the date of appointment, the Conservator of Forest, North-West Frontier Province may exempt him from such training if he is satisfied that the Forester has sufficient practical knowledge of forest work.

- 15. Seniority of the members of the Service:** The seniority of the members of the service shall, in each class of appointment shown in Appendix- A be determined by the dates of their confirmation to the various grades of such class:

Provided that if two or more members are confirmed on the same date:

- a) members appointed by selection in the service shall be senior to members appointed otherwise:
- b) in the case of members who are both or all appointed by selection in the service seniority shall be determined according to pay, preference being given to a member drawing a higher rate of pay and if the rates of the pay drawn are the same, seniority shall be determined according to length of service preference being given to a member having the longer service and if the length of the service is also the same seniority shall be determined according to age, an older member being senior to a younger member;
- c) in the case of members who are both or all appointed direct an older member shall be senior to a younger member;

- d) in the case of candidates who were selected for training at the college under Rules 7 above and are appointed as Forest Rangers, 6th grade, the seniority shall be determined according to the passing out list of the college;

Provided further that if any member is reverted to his former post and is subsequently re-appointed to the post from which he has reverted, the appointing authority shall be determine his seniority.

Note: If member of the service is promoted to higher class of appointment earliest than his senior officers in the exegencies of service and is confirmed in the higher grade their seniority inter we in the higher grade will be the same as in the lower grade.

16. **Agreement and bonds:** Members of the service and any other persons selected under Rules 7 shall, before undertaking training at the college execute an agreement and bond in the prescribed forms and those selected under Rules 10 shall, before undertaking training at the school execute a bond in the prescribed form. If any such member or other person fails to execute the agreement and the bond or the bond as the case may be, he shall not be allowed to undertake such training.
17. **Pay of members of the service:** Members of the service shall be entitled to such pay and allowances as may be fixed from time to time by the Governor in each case.
18. **Area of liability to transfer:** Members of the service are liable to transfer under the orders of the Conservator to any place in the North-West Frontier Province and Agencies.
19. **Discipline, punishment and appeal** – (a) In matters relating to discipline, penalties an appeals members of the service shall be governed by the North-West Frontier Province Civil Service (Punishment and Appeal) Rules, 1943; provided that the nature of the penalties, which may be inflicted, the authority empowered to inflict such penalties and subject to the provisions of clause(b) of subsection (3) of section 241 of the Government of India Act, 1935, as adopted by Government of Pakistan appellate authority shall be as specified in Appendix “B”.
(b) The authority competent to pass an order under clause (c), (d) and (e) of rule 8 of the N.W.F.P Punishment and Appeal Rules, 1943 and appellate authority shall be as specified in appendix “E”.

No. of section	Description of section	Designation of post	No. of post	Monthly rates of pay (Rs)	Post carrying special pay in addition to grade pay	Authorities empowered to make appointment.			
					Post of special pay P.M.				
1	Executive and protective.	Forest Rangers, Grade-I	1	250	One Forester at Khabbal 25% of Pay. One Forester at Landaki 25% of Pay.	The Conservator			
		Forest Rangers, Grade-II	2	200		Ditto.			
		Forest Rangers, Grade-III	2	150		Ditto.			
		Forest Rangers, Grade-IV	2	125		Ditto.			
		Forest Rangers, Grade-V	3	100		Ditto.			
		Forest Rangers, Grade-VI	3	80		Ditto.			
		Deputy Ranger Grade-I	1	60		Ditto.			
		Deputy Ranger Grade-II	3	50		Ditto.			
		Deputy Ranger Grade-III	4	45		Ditto.			
		Forester, Grade-I	8	40		The D.F.O			
		Forester, Grade-II	10	35		Ditto.			
		Forester, Grade-III	17	25		Ditto.			
		Forest Guard, Grade-I	26	20		Ditto.			
		Forest Guard, Grade-II	43	18		Ditto.			
		Forest Guard, Grade-III	69	16		Ditto.			
		II	Clerical	Superintendent,		1	250-10-350	The rates of pay shown above area subject to 15% out in the case of new entrants.	The Conservator
				Clerks, Higher Grade		6	100-6-160/8-200		Ditto.
				Clerks, Junior Grade		15	75-5-100/5-125		Ditto.
							40-2-80/2-90		

APPENDIX C TRAINING OF LOWER SUBORDINATES

The training referred to in Rules 9 and 10 will consist of one course of time months in duration. It will be conducted partly in the plains and partly in the hills and will consist entirely of a practical course conducted in the forests.

2. The following are the subject which will be taught: -
 - a) **Silviculture:** Markings for selection fellings, seeding fellings, secondary and final fellings, improvement fellings, thinnings and cleanings, including the Forest Research Institute Classification of thinnings, selection of standards in coppice with standards, nursery work, direct sowing, planting both hills and plains.
 - b) **Utilization:** Felling with the saw and axe. Marking out logs for sawing, timber, conversion and passing measurement of logs, scantlings and fuel stacks collection of resin.
 - c) **Forest Maps:** Map reading, stock maps, management and control maps.
 - d) **Engineering:**
 - i) **Roads:** Alignment, construction and repairs to roads in hills, simple timber, bridges and culverts.
 - ii) **Buildings:** Elementary course in building material and building construction work, burning of lime and bricks, house timber and their defects, drawing, laying out and reading of simple plan and estimates of fencing.
 - e) **Surveying:** The use of chain and prismatic compass area measurement. The lying outs of straight lines, and right angles.
 - f) **Range Accounts:** Such as Cash Book, Stock Forms and Muster Rolls.
 - g) **Law:** The Forest and the Cattle Trespass Acts in so far as they are required for the conduct of ordinary protective duties, the conduct of cases in Court.
3. At the close of the course, viva voce examination will be held by a Committee composed of a Conservator, an officer of the Imperial Forest Service and the Instructor, and those students who successfully pass this test will receive a certificate.
4. Candidates for the school will consist of Deputy Rangers, Foresters and Forest Guards selected by the Conservator.

APPENDIX – D**AUTHORITIES OF THE FOREST DEPARTMENT WHO MAY IMPOSE PENALTIES AND THE CORRESPONDING APPELLATE AUTHORITIES.**

Name of Service	Nature of penalty prescribed	Authority competent to impose penalty	Appellate authority	Second Appellate Authority
1. Forest Rangers 2. Deputy Rangers 3. Foresters	A,b,c,d,e,f and g	Conservator of Forests	Governor	Governor
4. Forest Guards	A to g	DFO	Conservator	Governor
5. Superintendent 6. Clerks.	A to g	Conservator of Forests	Governor	Governor

Explanation of the letters a to used in column 2 above: -

- a) Censure.
- b) With-holding of increments or promotion, including stoppage at an efficiency bar.
- c) Reduction to a lower post or time scale or to a lower stage in the time scale, or to a lower position on the seniority list.
- d) Recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence of orders.
- e) Suspension.
- f) Removal from the Government service which does not disqualify from future employment.
- g) Dismissal from the Government Service which disqualifies from future employment.
In the original text "Civil Service of the Crown".

APPENDIX – E

**AUTHORITY WHO MAY IMPOSE PENALTIES AND THE
CORRESPONDING APPELLATE AUTHORITY**

Name of service	Nature of penalties specified in Rule 8 of the NWFP Civil Service, Punishment and Appeal Rules, 1943.	Authority competent to impose penalties.	Appellate authority.
NWFP Forest Subordinates Service	1. Reducing or withholding the maximum pension including an additional pension admissible to a person under the rules governing pensions. 2. Altering or interpreting to his disadvantage a rule by which his conditions of service are regulated. 3. Terminating his appointment otherwise than upon his reaching the age fixed for his superannuating.	Conservator of Forests, North-West Frontier Province.	

(C) THE SIND FOREST SUBORDINATES SERVICE RULES

10.6 This service consists of three branches: -

- a) Executive Branch.
- b) Ministerial Branch.
- c) Inferior Branch.

A. **EXECUTIVE BRANCH:**

This branch consists of two services: -

1. Upper Subordinate Forest Service.
2. Lower Subordinate Forest Service.

1. **Upper Subordinate Forest Service:**

This includes Forest Rangers. Their recruitment is made according to rule 11 of the Recruitment Rules reproduced below: -

By promoting of Foresters who have obtained the lower standard certificate after two years, training at the Forest College, recognized by the Government of Sind and have rendered not less than two years approved service as Forester.

On successfully passing out of the College, with honours certificate, the student will be appointed as Forest Ranger on Rs. 126 per mensem or on Rs. 120 per mensem if he

obtains the higher standard certificate. A student who passes out with a lower standard certificate will be appointed as Forester on Rs. 50 per mensem.

The Chief Conservator will be responsible for the preliminary training of students (other than those nominated from the Lower Subordinate Forest Service) appointed for the purpose of being trained.

2. **Lower Subordinate Forest Service:**

This includes:

- a) Deputy Rangers
- b) Forester.
- c) Sub-Rangers.
- d) Forest Guards
- e) Surveyors.

Their recruitment is made according to rules 12, 13, 14 and 15 of the Recruitment Rules, which are reproduced below.

Recruitment of Deputy Rangers:

Recruitment shall be made by the Chief Conservator by promotion of subordinates who have taken training at any local forest school.

Recruitment of Sub-Rangers:

These are appointed by the Divisional Forest Officers: -

- a) by promotion from literate Guards who have taken training at the Forest School.
- b) By promotion from among the illiterate Forest Guards who have not taken training at the Forest School.

B. **MINISTERIAL BRANCH:**

Recruitment of Ministerial Establishment:

Recruitment to the posts of Clerks in A,B,C and D grades is made by promotion from the lower grades subject to the general conditions of promotion.

D) **THE WEST PAKISTAN FOREST SUBORDINATE SERVICE:**

10.7 The recruitment and Service Rules of the West Pakistan Forest Subordinate Service (Executive and Ministerial Sections) have not yet been framed by the Government. However, the orders regarding authorities for purpose of appointments, appeals and punishment of various subordinates have been issued by the Government of West Pakistan under Services and General Administration Department Notification No. Integ. 15/21-57, dated the 25th October, 1958. This notification has been reproduced under 9.3.

10.8 The pay scales for the West Pakistan Forest Subordinate Services were issued under Government of West Pakistan, Finance Department notification No. F.D.I (PR)-18-16/59 (772), dated the 30th May, 1959, and are reproduced below: -

C. EXECUTIVE BRANCH:

Designation of Post	Prescribed Scale
Forest Ranger	Rs. 120-10-220/10-300 for promotees. Rs. 200-10-350 for Graduate or Diploma holder in Forestry.
Deputy Ranger	Rs. 75-5-100/5-150
Forester	Rs. 60-4-100/5-120 Matriculate Plus training Rs. 50-2-80 for non-Matric Plus training.
Forest Guard	Rs. 30-1-45
Agriculturist/Arboriculturist	Rs. 120-10-220/10-300 Rs. 200-10-350 for Agriculture Graduate.
Assistant Conservationist	Rs. 200-10-350 for Graduate or Diploma holder in Forestry.
Muqadam	Rs. 50-2-80.
Supervisor	Rs. 120-10-220/10-300. During training period of two years Rs. 75 in the 1 st year, Rs. 80 in the 2 nd year.
Surveyor/Overseer	Rs. 120-10-220/10-300. Two years Course Diploma
Enumerator	Rs. 40-2-60
Storekeeper	Rs. 75-6-105/7-175
Mechanic	Rs. 75-5-100/5-150
Curator of Museum	Rs. 75-6-105/7-175
Permanent Way Inspector	Rs. 75-6-105/7-140
Plate Layer	Rs. 50-2-80
Compounder	Rs. 50-2-80
Tailor/Blacksmith/Welder/Turner /Electrician/Cameraman/Carpenter	Rs. 70-4-90/5-120
Fitter	Rs. 50-2-80
Benchman	Rs. 40-2-60
Operator	Rs. 90-5-120
Driver Bulldozer	Rs. 75-5-125
Driver Tractor	Rs. 75-5-125
Driver Loco	Rs. 75-6-105/7-140
Wheel Driver (Well)	Rs. 30-1-40
Cleaner/Greaser	Rs. 28-1/2-32
Darogha	Matric Rs. 60-4-100/5-120 Rs. 50-2-80 for non-Matric
Demarcation Darogha	As for Patwari
Drain Man	Rs. 40-2-60
Boatman	Rs. 30-1-40
Garden Assistant	Rs. 50-2-80
Fireman	Rs. 30-1-40
Game Inspector	Rs. 60-4-100/5-120
Watcher/Game Watcher	Rs. 28-1/2-32

MINISTERIAL BRANCH

Senior Superintendent	Rs. 320-15-500
Superintendent	Rs. 250-15-400
Assistant/Head Clerk	Rs. 120-10-200/10-250

Senior Clerk	Rs. 75-6-105/7-175
Junior Clerk	60-4-100/5-120
Stenographer	Rs. 120-10-200/10-250
Steno-typist	Rs. 75-6-105/7-175 Plus Special pay of Rs. 20 per mensem
Daftri	Rs. 35-1-45
Peon	Rs. 28-1/2-32

CHAPTER XI

RULES AND SYLLABUS FOR FORESTRY SCHOOLS IN WEST PAKISTAN.

11.1 The Rules and Syllabus for the Forestry Schools in West Pakistan issued by the Government of West Pakistan under Planning and Development Department notification No. 45 (149)-SOAH(IV)/59, dated the 6th October, 1959 and read with addendum and Corrigendum issued under No. 45 (149)-SOAH(IV)P&D/59, date the 15th December, 1959 are reproduced below: -

“In pursuance of the Presidential Proclamation of the seventh day of October, 1958, and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased to make and promulgate the following rules and syllabus for Forestry Schools in West Pakistan, with immediate effect: -

1. **GENERAL:**

- i) The Forester’s Schools at Bahawalpur and Ghoragali impart training to the sub-professional grades of the Forest Department. The duration of the course will be one year from 16th April to 15th April. The Bahawalpur School will have capacity to train students may be trained at Ghoragali annually.
- ii) Each School will be under a Principal, who will be under the administrative control of the Chief Conservator of Forests who may delegate this control tot he territorial Conservator or the Additional Chief Conservator of Forests as deemed fit.

2. **RULES FOR ADMISSION:**

The following can be admitted to the School: -

- i) Persons deputed by the West Pakistan Forest Department and Soil Conservation Project.
- ii) Persons deputed by other agencies like the FRI, PIDC, Azad Kashmir and other administrations.
- iii) Candidates for admission must be below thirty-five years of age.
- iv) Minimum educational qualifications will be Matriculation or its equivalent.
- v) Candidates tot he School will be nominated by various Circles in accordance with the numbers of seats allotted to each circle by the Chief Conservator of Forests.
- vi) Candidates from the West Pakistan Forest Department will be paid an equipment allowance of Rs. 200 at the time of joining the school in

addition to stipend of Rs. 50 per mensem and actual travelling expenses while on official tour to the extent of Rs. 300 per student for the whole course.

- vii) Candidates from the West Pakistan Forest Department will fill in a bond for Rs. 1,000 for successfully completing the course and for serving the Department for a minimum period of three years after the successful completion of the course. In case of failure to conform with these provisions, the candidate would be liable to pay the amount of the bond in accordance with the terms of the bond. This will be in addition to losing the job.
- viii) Candidates who are not the trainees of the West Pakistan Forest Department will pay capitation fee of Rs. 500 before admission.
- ix) The average monthly expenditure in the school is about Rs. 50 per month. Authorities deputing candidates for training to this Course are, therefore, advised to pay them at a rate not less than this amount during the duration of the training in addition to paying them equipment allowance (upto Rs. 200) at the time of joining the School and their actual travelling allowance during the course which is expected to be about Rs. 300 for the whole year.

3. **GENERAL RULES:**

- i) Uniform must be worn by all students during working hours.
- ii) Uniform for all grades would be forester's uniform without badges of rank.
- iii) The Principal of Schools will allot accommodation in the hostels to the students on arrival.
- iv) All students will be required to reside in the hostel when the class is in the Headquarters and in Camp when the class is on tour.
- v) No student shall be absent from his quarter after 10-00 P.M. without the permission in writing of the Principal. Dereliction would be liable to punishment, which may amount to dismissal.
- vi) No visitors will be allowed to sleep in the hostel or in Camp without the written permission of the Principal.
- vii) No student will leave the school without permission in writing by the Principal. Leave of absence will only be granted in cases of real urgency.
- viii) The Administrative head may at any time remove a student from the School for incapacity, lack of application, gross breach of discipline, chronic indebtedness or moral turpitude. In such cases the student would be deemed to have not completed the Course successfully.
- ix) In addition to strict compliance with these rules, students will abide by all orders that may from time to time be issued by the Principal or other officers authorized by them to ensure discipline sanitation etc.

4. **SYLLABUS:**

The syllabus for the Course will be as follows: -

FORESTRY:**A. Silviculture including Forest Management:**

1. General, locality factors and forest types, soil, climate and distribution of forests.
2. Silviculture of important species including natural regeneration, thinning and fellings.
3. **Natural regeneration:** Silvicultural systems in West Pakistan, thinning, fellings, management, artificial aid to natural regeneration, etc.
4. **Artificial regeneration:**
 - a) Choice of species
 - b) Seed collection.
Time and method of collection, storage, testing pretreatment.
 - c) **Direct sowing:** Condition for success, season of sowing in the hills and plain, preparation of soil, various methods of sowing in various types of country and soil.
 - d) **Nurseries:** Permanent and temporary or filed nurseries. Their layout, formation and management. Pricking out and methods of lifting plants, raising of seedlings in bottomless pots, preparation of stumps and shoot cuttings. Packing and protections of planting stock in transit. Nursery journals, daily records of work done and cost abstract.
 - e) **Planting:** In belts, irrigated plantation, avenues along roads, canal and railway land, behind check dams and in chouse beds. Conditions for success season for planting in the hills and plains during winter spring and rains. Brief description of various methods of planting, density of planting, distribution over the area.
 - f) **Dry Zone afforestation:** Water catching devices in arid area, contour trenching and bundling, trough trenching etc.
 - g) Irrigation in Nurseries, avenues, strips and compact plantations from canals, tube-wells, hose-pipe, pumps, handcars.
 - h) Technique of irrigated plantation: -
 - i) **irrigation systems:** Flood, trench and kiara. Frequency and depth of irrigation.
 - ii) Discharges of channels and outlets, types of outlets, gauges, discharge rods, discharge tables.
 - iii) Control of irrigation including hand watering.
 - iv) Record of irrigation including hand watering. Forms and maps, fortnightly progress report.
 - v) Maintenance of irrigation system. Trenches and their reopening slot making. Silt and grass clearing.
5. **Maintenance and improvement of Forests:**
Irrigated plantations, cultural and subsidiary operations, weeding, timber cutting, cleaning, thinning and pruning, under planting, restocking, fencing, protection including fire protection, marking of standards, pollarding, grafting, draining of water logged areas, tree guards.
6. **Working Plan and Schemes:**
Their necessity, simple application of existing plans, enumeration's, stock mapping, description of compartments.

7. Forest and plantation journals, compartment histories instruction for collection of Data.

B. UTILIZATION:

1. *Major Forest Produce:*

- a) Chief timber and firewood species, their uses.
- b) Marking and numbering of trees listing, use and upkeep of hammers.
- c) Felling of trees with saw and axe.
- d) Conversion into timber, seasoning, stocking and transport.
- e) Firewood, various quality classes sorting.
- f) Timber and firewood depots and their management.

2. *Minor Forest Produce:*

- a) Resin tapping, rules and instructions practical work.
- b) Bamboes, bhabbar, othergrasses, katha, myrabolarias, babul-bark, honey, wax, medicinal herbs, lac and silk.
- c) Charcoal kilps, types, methods.
- d) Temporary cultivation leases, batai maps and forms.
- e) Transit and river rules, challans, river depot etc.

FOREST ENGINEERING

A. SURVEY:

1. Ranging a straight line, pacing.
2. Use of tape, chain, optical, square, prismatic compass, plantable off-setting, laying out right angles, surveying small plots with these instruments and preparations of simple plans.
3. Distinction between true and magnetic north and method of applying correction for magnetic variation.
4. Maintenance of Form of filed book
5. Construction of simple scale.
6. Plotting, colouring and printing, reducing, copying and enlarging of simple maps by squares and proportional compass with reference to pantographs.
7. Calculation of area by triangles, acres comb and acres square, with reference to planimeters.
8. Marking dead level and graded lines.
9. Map reading and preparation of various types of forest maps, survey, stock and thinnings maps.
10. Reading of contour and horizontal distance.
11. Laying out and marking of nursery boundaries, coupes in plantations, etc. by using angles and without the aid of the magnetic north line.

B. BUILDING:

1. *Building materials:*

Lime, cement, their storage, surkhi and sand. Brick kilns. Housing timber, its defects and timber joints. Elementary course in building construction.

2. *Blasting:*

3. *Drawing:*

Plan, section and elevation of simple buildings and preparation of estimates with plates; lay out of simple buildings on the ground.

4. Construction of buildings, specifications, additions, alterations, repairs and estimate thereof.

C. **ROAD CULVERTS AND BRIDGES:**

1. Use of abney's level, dynamometer and tracer.
2. Alignment, gradients, constructions and repairs of retaining walls, side and cross drains.
3. Estimate of simple roads and bridges.
4. Use of Dumpy's level.

BOTANY:

1. **Elementary botany:**
Parts of a plant, methods of growth, reproduction, germination.
2. Collection mounting and preservation of specimens.
3. Elementary physiology of the seedling as applied in planting technique.
4. Botanical and local names of the common species of trees, shrubs and grasses.

SOIL CONSERVATION:

1. **Soil**
Formation, soil profile, role of various soil forming factors, description of a few typical soil profiles found in West Pakistan.
2. Soil Erosion by wind and water. Its various forms, rain drip, sheet rill, gully.
3. Causes of Erosion:
 - a) Nature of soil its texture, organic matter content, chemical composition and structure.
 - b) Climatic factors – Rainfall and its distribution, wind.
 - c) Infiltration and run off – Burning grazing, denimdtation, defective forming practices like sloping cultivation. Ploughing up and down the slope, clean cultivation, defective crop rotations, rodents.
4. **Effects of soil Erosion:**
Soil and water as productive base top soil depleted of plant nutrients, resulting in low yields-loss of land by gully formation, coares silt spread by hill torrents, salination in Pind Dadan Khan of Jhelum District, silting of canals and reservoirs, floods, drying up of natural springs and lowering of water table damage to roads railways and canals, poor growth of grasses low quality, reduction in yield of live-stock, fuelwood and timber. Wind erosion sand dune formation dust storms, desert fringes.
5. **Soil Conservation:**
Its definition, its scope, how it defers from Erosion Control and Water shed Management. Importance of Soil Conservation in West Pakistan Catchment as working unit.
6. Soil classification through surveys, basic soil survey, land capability and classification.
7. **Soil Conservation measures:**
 - a) ***Forest Land*** – Importance of grasses and herbaceous soil cover, control grazing, fire protection, check damming and gully plugging, afforestation.
 - b) ***Grazing (Range)***: Land importance of grasses and shrubs soil cover and live stock, feed methods of increasing infiltration of rain water by contour trenching pitting, fire protection introduction of perennial forage plants, legumes and tall grasses rotational grazing.
 - c) ***Arable Lands***: Watbandi, terracing-broad based terrance, bench terraces contour planting, contour listing, grass water ways, deep plouging, sub soiling cover cross, strip cropping, crop rotations, measuring and use of fertilizers, rodent control.
 - d) ***Sailaba Cultivation (Road Kohi)***: Need for clean water with perennial flow, breaking its velocity, its distribution through water channels rather tan through fields.
 - e) ***Kas training***: Spurs, liveledges, use of sarkana grass in pomea, willow and shisham.
 - f) ***Wind Erosion***: Stabilizing sand dunes, wind breaks and shelter belts.

8. Closures and how to obtain them under section 38 of Forest Act or Land preservation (Formerly Chos) Act.
9. **Bunds:** Earthen and masonry preparation of plans and estimates.
10. **Earth moving machinery:** Various types and purposes for which used. Use and maintenance of record of daily work and consumption of fuel oil and lubricants.
11. **Education and extension:** Working with the people through individuals, through groups, communities, co-operative societies and local bodies, Soil Conservation as a voluntary programme of farmers rather than that of Government Departments, Co-ordination Role of other National Building Departments. Socio-economic problems small size and fragmented holding, land tenure systems, need for co-operation and rural credit.

RANGE MANAGEMETN

1. Introduction giving definitions and stressing importance of range management in arid and semi-arid lands.
2. Ecology and physiology and plants in relation to grazing. Brief account of phenomenon of growth, reproduction, food synthesis and effect of grazing on them. Mention of soil and plant succession and effect of grazing on these.
3. Brief and simple account of general nutritional requirements of Range livestock and ability of range vegetation in different climatic zones to satisfy these requirements. Importance of supplemental feeding.
4. Range Mapping, forage inventory, grazing capacity determination, checking range trend.
5. Importance of livestock numbers and season of grazing.
6. Livestock management systems.
7. Artificial seeding.
8. Soil and water conservation and water development or rangelands.
9. Fodder trees and shrubs and useful grasses of West Pakistan.
10. Rotational grazing, periodic grazing and deferred grazing.

ACCOUNTS

Instructions and preparation of range accounts with all timber forms, preparation of vouchers and pay bills. Maintenance of muster rolls and daily work charts. Preparation of travelling allowance bills.

FOREST LAW

Forest Act.

Land Preservation (Chos) Act.

Cattle Tress Pass Act.

Issue of damage reports. Damage report register, seizure reports, Compounding of offences, issue of compensation receipt compensation register, Prosecution cases register, conduct in court.

MISCELLANEOUS

1. Appointment and conduct rules. Taking and handing over of charge.
 2. Leave Rules.
 3. First aid use of simple medicines, cleanliness.
 4. Diaries and Progress Reports.
 5. Planting days – propaganda, organization, distribution, tending etc.
- Through out the course greater stress will be laid on the practical aspect of training as compared to the theoretical, with special emphasis on Arid Zone of Irrigated plantations in Bahawalpur School and on Hill Forestry and Soil Conservation in the Ghoragali School.

5. **EXAMINATION:**

1. The practical examination in all subjects will be finished during tours, as soon as the theory in a particular subject has been gone over.

2. The final examination in theory shall be held towards the end of the Course. A terminal examination will, however, be held in November, each year in the following subjects and this examination should be considered as a final examination for these subject: -
 - i) Forest Law
 - ii) Forest Accounts
 - iii) Utilization
 - iv) Botany
 - v) Miscellaneous
3. Marks will be allotted as follows: -

I-	<u>FORESTRY</u>	275
A.	General Silviculture including Forest Management	200
	i) Theory	150
	ii) Practical (thinning in high hill forest and irrigated plantation).	50
B	Utilization	75
II-	<u>ENGINEERING</u>	175
A	Survey: Preparation of survey plots and practical in use of plantable chain prismatic compass and ability to understand survey sheet and stock and irrigation maps.	50
B	Building Construction:	
	1) Theory	30
	2) Preparation of plans, elevations, section and estimates practical	50
C	Roads	
	1. Road alignment, theory	20
	2. Preparation of estimates of bridges hill roads, with abutment walls and side drains.	25
III	BOTANY	100
IV	SOIL CONSERATION	100
V	RANGE MANAGEMENT	50
VI	FOREST ACCOUNTS	75
VII	FOREST LAW	75
VIII	MISCELLANEOUS	50
	i) Marks by Principal	100
	a) Conduct and discipline	25
	b) Attendance and physical fitness	25
	c) Tour examination	25
	d) Practical	25
TOTAL		1,000
		1750

6. **TYPES OF CERTIFICATES:**

1. The following certificates will be awarded on the successful completion of the course: -
 - a) **Honours:** 60 percent marks in each subject and 70 percent in aggregate.
 - b) **Higher standard:** 40 percent marks in each subject.
 - c) **Lower standard:** Candidates obtaining up to 25 percent marks in each subject and 33 percent in aggregate.

2. Candidates of the West Pakistan Forest Department securing honours certificate will be given one advance increment.

CHAPTER – XII

SPECIAL PAY, ALLOWANCES, FEES AND HONORARIA

- 12.1 Grant of additional pay to Government servants for holding two or more posts at a time.

The case of Government servants holding charge of an additional post fall in three categories: -

- i) Where a Government servants holds additional charge of a post equal in status to his own.
- ii) Where a Government servant appointed to a superior post is put in charge of a lower post.
- iii) Where a Government servant appointed to a lower post is permitted to officiate in a higher post in addition to his duties in the lower post.

In all such cases, additional pay should not exceed 20 percent for the presumptive pay of the additional post. Provided that in cases falling in category (iii) above the Government servant may be allowed as additional pay the difference between the pay admissible to him in the higher post and his pay in the lower post if that be more beneficial to him.

The above applies to cases where a Governments servants is formally appointed to both the posts and discharges full duties of both the post. Where a Government servant holds the current charge of an additional post, the additional pay should not exceed 10 percent of the presumptive pay of the additional post.

Where a Government servant holds two or more charges, the total additional pay plus any special pay, admissible to him, should not exceed half his basic pay or Rs. 600 per mensem whichever is less.

A combination of charges should be allowed only if this is unavoidable. Duration of the dual charge should be limited to four months.

Additional pay may be authorized by the appointing authority in accordance with the principles laid down above. In case the appointing authority is Government, orders sanctioning special pay in accordance with these principles may be issued in the Administrative Department concerned and the consent of the Finance Department may be presumed in such cases.

Where additional charge is allowed for a period exceeding four months, the prior concurrence of the authority, next above the appointing authority, should invariable be obtained. In case the appointing authority is Government, the Administrative Department should consult the Finance Department before obtaining Government orders.

No officers can perform the full duties of two separate posts for a lengthy period of time. If, therefore, a dual charge is likely to exceed four months, the presumption will be that either one of the posts is unnecessary and should be abolished or that the duties of the two posts are being neglected and a whole time officer should be appointed for the second post immediately. The continuance of dual charge beyond four months should, therefore, be avoided. In case where the Administrative Department consider that it is absolutely essential to continue the dual charge beyond four months, the matter should be referred to the Finance Department well in time to enable Government to take necessary action either to abolish the second post or to arrange for posting of another officer, if the continuance of the dual charge is held to be unjustified. A Postfix reference to the Finance Department to agree to additional pay being allowed to an officer retrospectively for a period in excess of four months will not be entertained.

The considerations mentioned above should be kept in view by the appointing authorities subordinate to Government to whom powers have been delegated in the above foregoing paragraphs.

12.2 **Special Pay:**

“Special Pay” means an addition, of the nature of pay, to the emoluments of a post or of a Government servant, in consideration of: -

- a) The specially arduous nature of his duties; or
- b) A specific addition to the work or responsibility; or
- c) The unhealthiness of the locality in which the work is performed.

12.3 **Special pay and allowances:**

A list of special pay and allowance sanctioned by the local Government to the employees of the Forest Department is given below: -

Sr. No.	Designation of Government Servants	Amount Per mensem	Classification	Remarks
1.	Extra Assistant Conservators, Assistant Conservators and Deputy Conservators. i) When working as working plan officers. Extra Assistant Conservators, Assistant Conservators and Deputy Conservators. ii) When working as Assistant working plan officers.	100.00 50.00	Working Plan Allowance	This allowance is sanctioned by the Government in each case separately under the provision of article 30 (?) of the Forest Department code. It is paid subject to satisfactory work after a working plan has been passed.
2.	Provincial Forest Service Class-II	50.00	Special Pay	Sanctioned for provincial Forest Service, Class-II Officers for holding charge of Divisions.
3.	Forest Rangers	4.00	House Rent (Compensatory allowance)	This allowance is sanctioned to the Forest Rangers, Deputy Rangers and Foresters in case they are not provided Government accommodation
4.	Deputy Rangers	2.00		
5.	Foresters	1.50		
6.	Clerks	3.00	Compensatory Allowance	This is granted to clerks serving at Lahore and Rawalpindi whose pay is less than Rs. 100 per mensem. The grant of this allowance is subject to the conditions as are in force for clerical establishment of other department working at these stations.
7.	Peons	2.00	Compensatory allowance	The allowance is given to the peons working at Rawalpindi and Lahore for whom Government accommodation is not provided.
8.	Steno-Typists to the Conservators of Forests.	20.00	Special Pay	-
9.	Forest Rangers or Deputy Rangers incharge of changamanga, Changamanga Tramway Chichawatni East and West Daphar, Dipalpur and Arifwala (Plantation) Rangers.	32.00	House Allowance	Other travelling allowance not admissible except for journeys outside jurisdiction.
10.	Divisional Forest Officer	75.00	Special Pay	The special pay has been

11.	Gazetted Assistant	40.00		sanctioned to the staff of the Silvicultural Research Forest Division (listed at Serial No. 10 to 13) vide Governments No. 1105-D(F), dated 6 th March, 1952
12.	Forest Ranger	15.00		
13.	Deputy Ranger and Forester	10.00		
14.	Conservator of Forests, Abbottabad Circle	150.00	Special pay	Incharge of Abbottabad Circle
15.	Senior instructor, Forest School, Ghoragali.	50.00	Special pay	Teaching in Forest Education
16.	Conservator of Forest Sind	200.00	Special pay	Forest extra office work for conducting correspondence with the Government
17.	Silviculturist, Hyderabad	100.00	Special pay	For arduous nature of duties
18.	Forest Ranger Assistant Instructor, forest School, Ghoragali	25.00	Special pay	Teaching in Forestry Education
19.	Supervisor, Assistant Instructor, Forest School, Ghoragali	25.00	Special pay	Teaching in Forestry Education
20.	Senior Assistant Accountant-cum-cashier in Quetta Circle	30.00	Special pay	For handling Government cash
21.	Steno-typist(Junior Assistant) in Quetta Circle	20.00	Special pay	Stenographer work.

CHAPTER-XIII

MISCELLANEOUS SERVICE RULES

GOVERNMENT SERVANTS EFFICIENCY AND DISCIPLINE RULES.

- 13.1 The efficiency and Discipline Rules issued by the Government of West Pakistan under Services and General Administration Department notification No. S.O XII-I-17/59, dated 26th July, 1960, and as amended from time to time are reproduced below:

In exercise of the powers conferred by clause (3) of Article 6 of the Laws (Continuance in Force) order 1958, the Governor of West Pakistan is pleased to make the following rules, namely: -

Short title, application and commencement:

1. i) These rules may be called the West Pakistan Government Servants (Efficiency and Discipline) Rules, 1960.
- ii) These rules apply to all Government servants under the rules making authority of the Governor of West Pakistan, except members of such services and holders of such posts as may be specified by Government by notification in the official gazette.
- iii) They shall come into force at once.

2. **Definitions:**

In these rules, unless there is anything repugnant in the subject or context.

- i) ***Authority:*** means the Governors of West Pakistan or an officer or authority designated by him to exercise the powers of the authority under these rules, or a person or authority deemed under sub-rules (2) of rule 16 to be an authority so designated:
- ii) ***Government:*** means the Government of West Pakistan.
- iii) ***Government servant:*** means a person to whom these rules apply.
- iv) ***Governor:*** means the Governor of West Pakistan.
- v) ***Misconduct:*** means
 - i) violation of Government Servants conduct Rules.
 - ii) Breach of service discipline or instructions issued by Government.
 - iii) committing offences involving moral turpitude.
- vi) ***Penalty:*** means a penalty, which may be imposed under these rules.

3. **Grounds for Penalty:**

Where a Government servant, in the opinion of the authority.

- a) is inefficient, or has ceased to be efficient, whether by reason of infirmity of mind or body, or otherwise, and is not likely to recover his efficiency; or
- b) is guilty of misconduct; or
- c) is corrupt, or may reasonably be considered corrupt; or
- d) is engaged, or is reasonably suspected of being engaged in subversive activities, and whose retention in service is, therefore considered prejudicial to national security,

the authority may, subject to the provision of sub-rule(5) of rule4, impose on him one or more penalties.

Explanation: A Government servant may reasonably be considered, corrupt if:

- i) He, or any of his dependents or any other person through him or on his behalf, is in possession (for which he cannot reasonably account) of pecuniary resources or of property disproportionate to his known sources of income; or
- ii) he has assumed a style of living beyond his ostensible means.

4. **Penalties:**

(1) The following penalties may be imposed under these rules upon a Government servant: -

- a) censure;
- b) withholding of increment, with or without cumulative effect, including stoppage at an efficiency bar for a specified period not exceeding three years;
- c) recovery from his pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders;
- d) reduction to a lower post or time-scale, or to a lower stage in a time-scale;
- e) compulsory retirement;

- f) removal from service;
 - g) dismissal from service
- (2) The penalties specified in clause (a) and (b) shall be deemed, for the purposes of these rules, to be minor penalties and those specified in clauses (c) to (g) to be major penalties.
 - (3) Removal does not, but dismissal does, disqualify from future employment under Government.
 - (4) For misconduct any penalty in sub-rule (I) may be imposed, but the penalties to be ordinarily imposed for inefficiency shall be those set out in clause (b), (c), (d) or (e) of that sub-rule, and for corruption or subversion those set out in clause (c), (f) or (g) of said sub-rule.
 - (5) No authority subordinate to that by which a Government servant was appointed shall be competent to impose on him any penalty set out in clause (d), (e), (f) or (g) of sub-rule (I).

Explanation: The discharge

- a) of a person appointed on probation during the period of probation.
- b) Of person appointed otherwise than under contract to hold a temporary appointment, on the expiration of the period of the appointment.
- c) Of a person engaged under contract, in accordance with the terms of his contract, does not amount to removal or dismissal within the meaning of this rules.

5. **Inquiry procedure case of sub version:**

- (I) When a Government servant is to be proceeded against under clause (d) of rule 3, the authority:
 - a) may, be order in writing, require the Government servant concerned to proceed on such leave as may be admissible to him, and from such date as may be specified in the order;
 - b) shall, be order in writing, inform him of the action proposed to be taken in regard to him and the ground for such action; and
 - c) shall give him a reasonable opportunity of showing cause against that action before an inquiry committee to be constituted under sub-rule(2) to inquire into the charge;

Provided that no such opportunity shall be given where the Governor is satisfied that in the interest of the security of Pakistan, or any part thereof, it is to expedient to give such an opportunity.

- (2) Where an inquiry committee is to be constituted in pursuance of clause© of sub-rule(I) it shall be constituted by the Governor and shall consist of three Secretaries to Government.
- (3) The committee shall inquire into the charge and submit its findings to the Governor.
- (4) The Governor shall not be required to consult the West Pakistan Public Service Commission before passing such orders on the findings of the committee as he may think fit.

6. **Inquiry procedure in case of in efficiency misconduct and corruption:**

- (I) When a Government servant is to be proceeded against under clause (a), (b) or (c) of rules 3, the following procedure shall be observed:
- i) The authority may, if it thinks fit, appoint an officer of the Department or office to which the Government servant hereinafter called the accused belongs, to examine and report on the allegations against him to enable the authority to decide whether a formal inquiry should be held and such officer may also informally examine the accused.
 - ii) If the authority decides that a formal inquiry should be held, it shall decide further whether the allegations, if established, would call for a minor or a major penalty.
 - iii) (a) In cases calling for a minor penalty, the authority or such officer as may be appointed by it in that behalf, shall frame a charge, communicate it to the accused and call upon him to answer it within a specified time, which shall not be less than seven days nor more than fourteen days from the date the charge is communicated to him, and to state, together with his answer, whether he desires to be heard in person or to lead evidence in defence.
(b) where the accused answers within the specified time, the authority, or the said officer, shall if satisfied that there is a prima facie case and if the accused has so desired, give him an opportunity to be heard in person and to lead evidence in defence.

Provided that the authority, or the said officer, may, for reasons to be recorded, refuse to call a particular witness or to summon or admit particular evidence.

- (c) If the accused, without sufficient cause, fails to answer within the specified time, or having answered fails to appear or absents himself from the proceedings the authority or the said officer may proceed with the inquiry and record a finding.
- (d) The authority shall take into consideration the explanation of the accused and the evidence if any, led by him in his defence before passing final orders.
- iv) (a) In cases calling for a major penalty, the authority having power to impose the penalty shall frame a charge and communicate it to the accused together with a statement of the allegations on which it is based and of any other circumstances which the authority proposes to take into consideration when passing orders on the case.
(b) The authority shall require the accused, within a reasonable time, which shall not be less than seven days nor more than fourteen days from the day the charge has been communicated to him to put in a written defence, stating at the same time whether he desires to be heard in person.
(c) If the accused so desires, or if the authority so directs, an oral enquiry shall be made by an Inquiry Officer to be appointed under rules 8 at which oral evidence shall be heard as to such of the allegations as are not admitted, and the accused shall be entitled to cross-examine the witnesses against him, to give evidence in person and to have such witness called for the defence as he may wish; provided that the Inquiry Officer may, for reasons to be recorded in

writing, refuse to called particular witness or to summon or admit particular evidence.

(d) No person who is called upon to produce his defence as to charges which form the subject matter of an enquiry against him shall be allowed to engage counsel;

Provided that if the charge or charges are likely to result in the dismissal of such person he may with the sanction of the Enquiring Officer, be represented by counsel;

Provided further that in an enquiry, counsel is engaged on behalf of any department of Government the person against whom the charge are being inquired into shall be entitled to engage counsel.

(e) The proceedings shall contain a sufficient record of the evidence led at the enquiry and the Inquiry Officer's report of his findings and the grounds thereof.

2. Nothing in this rule shall apply: -

i) Where the accused is dismissed or removed from service or reduced in rank on the ground of conduct which has led to the imposition upon him of a sentence of fine or imprisonment on a criminal charge; or

ii) Where the authority competent to dismiss or remove a person or to reduce him in rank is satisfied that, for reasons to be recorded by that authority, it is not reasonably practicable to give the accused an opportunity of showing cause.

7. **Power to order medical examination as to mental or bodily infirmity:**

(1) Where it is proposed to proceed against a Government servant on the ground of inefficiency by reason of infirmity of mind or body, the authority may at any stage, whether or not an officer has been appointed in pursuance of clause (I) of sub-rule (I) of rule 6 to examine and report on the allegations against him, require the Government servant to undergo a medical examination by a Medical Board or a Civil Surgeon, as the authority may direct, and the report of the Board or the Civil Surgeon shall form part of the proceedings.

(2) If a Government servant refuses to undergo such examination, his refusal may, subject to the consideration of any grounds as he may give in support of it, be taken into consideration against him as showing that he had reason to believe that the result of the examination would prove unfavourable to him.

8. **Appointment and procedure of Inquiry Officer:**

(1) Where a Government servant is proceeded against under clause (a) or clause (b) or clause (c) of rules 3, and the authority decides that the allegation against him if proved, call for a major penalty, the authority shall appoint an officer senior in rank tot he person proceeded against, to be Inquiry Officer and to conduct the proceedings against him.

(2) The Inquiry Officer shall hear the case from day to day, and no adjournment shall be given except for reasons to be recorded in writing, Every adjournment, with reasons therefor, shall be reported forthwith to the authority. No adjournment ordinarily shall be given for more than a week.

(3) If the inquiry officer is satisfied that the Government servant proceeded against is hampering or attempting to hamper the progress of the inquiry he shall administer a warning to him, and if thereafter he is satisfied that the accused is acting in disregard of the warning he shall record a finding to that

effect, and proceed to complete the inquiry in such manner as he thinks best fitted to do substantial justice.

(4) The Inquiry Officer shall, within ten days of the conclusion of the proceedings, or such longer period as may be allowed by the authority, submit his findings and the grounds thereof to the authority.

9. **Notice of proposed penalty to be given to accused:**

(1) The authority shall consider the report of the inquiry officer, and if upon such consideration it is of the opinion that a penalty should be imposed upon the accused, it shall provisionally determine the penalty to be imposed and shall so inform that accused and supply him with a copy of the report and call upon him to show cause within a reasonable time, which shall not be less than seven days nor more than fourteen days, why the penalty proposed should not be imposed.

(2) The authority shall take into consideration any cause shown by the accused before passing final orders.

10. **Reference to the West Pakistan Public Service Commission:**
 (1) Subject to any regulations made by the Governor providing for matters on which consultation with the West Pakistan Public Service Commission shall not be required and subject to the provisions of sub-rule(4) of rule5, all proceedings under these rules in which any penalty is proposed to be imposed on a Government servant shall be forwarded to the Commission with a statement of the grounds and the penalty proposed.
 (2) The commission shall within twenty days of the receipt by it of the proceedings or such longer period as may be allowed by the Governor, tender its advice to the authority and the authority shall take the advice into consideration before passing final orders.
11. **Suspension:**
 A Government servant against whom action is proposed to be taken under clause(b) or clause(c) of rules3 may be placed under suspension, of in the opinion of the authority, suspension is necessary or expedient.
12. **Compensation pension, gratuity, etc. of Government servants compulsorily retire, removed or dismissed:**
 (1) Subject to any orders of the Governor as to the amount of compensation pension or gratuity to be paid, a Government servant compulsorily retired shall except as hereinafter provided, be entitled to such compensation pension or gratuity or provident fund benefits as would have been admissible to him on the date of his retirement under the Rules applicable to his service or post if he had been discharged from service on account of the abolition of his post without alternative suitable employment being provided.
 (2) Subject to any order of the Governor made on compassionate grounds, a Government servant who is removed or dismissed shall not be entitled to any compensation, pension, gratuity or benefits accruing from Government contribution to a contributory provident fund.
13. **Re-instatement:**
 (1) If a Government servant proceeding on leave in pursuance to an order under clause (a) of sub-rule(1) of rule 5 is not dismissed, removed, reduced in rank, or compulsorily retired, he shall be reinstated in service, or as the case may be restored to his rank or given an equivalent rank, and the period of such leave shall be treated as duty on full pay.
 (2) Reinstatement after suspension shall be governed by service rules applicable to the Government servant concerned.
14. **Appeal:**
 A person on whom a penalty is imposed by order of the Governor, there shall be no appeal, but the person on whom the penalty is imposed may apply for a review of the order.
15. **Exemption:**
 Nothing in clause (c) of sub-rule (I) or in sub0rule(2) (3) and (4) of rule 5, in clause (iv) of sub0rule(I) of rule6, or in rule 8 and rule 10 shall apply to any proceedings under these rules where the authority is the Chief Justice of the High Court of West Pakistan, or such other Judge or Officer of the Court as he may have delegated his powers in regard to appointment of officers and servant of the High Court and the Courts subordinate thereto.
16. **Repeal:**

(1) These rules supersede all the existing rules and instructions in regard to matters dealt with in these rules, and in particular the following rules in their application to Government servants: -

- a) The Punjab Civil Services (National Security) Rule, 1950;
- b) The Punjab Civil Services (Prevention of Corruption) Rules, 1953;
- c) Rules 14.8, 14.10 and 14.13 of the Punjab Civil Services Rule, Volume I, Part I.
- d) Rules 33 and 34 of the Sind Civil Services (Conduct, Discipline and Appeal) Rules;
- e) The Sind Civil Services (National Security) Rules, 1961;
- f) Rules 4,6 and 7 of the North-West Frontier Province Civil Service (Punishment and Appeal) Rules, 1943.
- g) The Civil Services (Prevention of Corruption) Rules, 1953.
- h) Part XII of the Civil Services (Classification, Control and Appeal) Rules;
- i) The Civil Services (National Security) Rules, 1957;
- j) The West Pakistan Government Servants (Discipline and Efficiency) Rules, 1959.

(2) Notwithstanding the supersession of the rules and instructions specified in sub-rule 1 hereafter referred to in this sub-rule and the said Rules, and instructions, any departmental enquiry or proceeding pending immediately before the coming into force of these rules, shall be completed and orders passed thereon as if the said rules and instruction have not been superseded.

(3) Any person or authority, or the successor of the same authorized to exercise powers in virtue of the delegation made by the Governor from time to time subsisting immediately before the commencement of these rules, shall to the extent of the powers delegated and so far as is not inconsistent with these rules, be deemed to be an authority designated under these rules.

The Government of West Pakistan under Services and General Administration (SectionXII) No. S.O.XII-2-184/60, dated 12th June, 1961 have decided that the Government servant compulsorily retired from service under the above rules, may be granted leave preparatory to retirement under the normal rules. However, each case should be decided on its own merit by the authority competent to grant leave preparatory to retirement.

13.2 **Fines:**

The imposition of a fine on a subordinate is not a penalty and is not permissible.

13.8 **Criminal prosecution:**

Criminal prosecution of a Forest subordinate by the department requires the sanction of the conservator.

13.4 **Procedure to be followed by Magistrate in the case of a Government servant prosecuted for a criminal offence:**

A Magistrate who takes cognizance of a case against a Government servant is required to report that fact tot he District Magistrate to whom he is subordinate together with brief details of the case, and the District Magistrate in his turn is required to forward a copy of that report tot he local departmental officer of the official concerned for information.

13.5 **Judicial convictions:**

Whenever a Government servant is judicially convicted of any offence a copy of the decision should be sent to the head of the department in which he is employed, in order that such action in the case as may be deemed proper may be taken at once.

13.6 **List of officers dismissed:**

Divisional Forest Officers prepare and circulate to all other Forest Divisions annual lists of subordinates who have been dismissed by them

13.7 **Resignation and retirements:**

The authority empowered to make an appointment is solely empowered to accept resignation therefrom. A month's notice of intention of resign is necessary.

13.8 **Submission of pension papers:**

No delay may take place in Divisional or other offices in the submission of pension application. The verification of services of a retiring officer should in future be taken in hand six months before the date of retirement, and all the disputes regarding claims for pension etc. settled before the application actually retires, so that formal application can be submitted on the date of retirement.

13.9 **Payment of pension by money order:**

(a) Civil pension can be paid up to and including Rs. 20 per mensem by postal money orders at the option of the pensioner in the Attock, Mianwali and Jhelum Districts.

(b) The Pensioner, who elects to have his pensions paid by money order should present in person to the Treasury Officer a declaration to that effect with his copy of the pension payment order. The Treasury officer should then identify the pensioner as laid down in Article 328, Civil Account code, Volume-II, 8th edition. After this has been done he should place the declaration and both copies of the pension payment order in a register headed "pension payable by money order on or before the 10th of each month. A Treasury Office clerk should prepare the money order form for each pension placed in the register mentioned above, less money order commission and make corresponding payment entries in the table at the back of the pension payment orders, The Treasury officer should sign the money order form and initial the entries on the back of the pension payment order after comparing the three documents carefully.

(c) Further in order to minimize the risk of fraud, the treasury officer should compare the signatures on the money order receipt every month with the pensioners signatures on the pension payment order. The treasury officer should also satisfy himself once every six months in such a manner as he thinks desirable that the pensioner is actually alive.

(d) It would also be desirable that special instructions should be issued making some village official responsible for reporting promptly, the death of any pensioner whose pension is paid by money order.

13.10 **Extraordinary pension:**

The extraordinary pension and Gratuity Rules given in Civil Services Rules (Punjab) Volume-II and in services rules, of other integrating units will remain in force and apply to persons employed in the Forest Department, West Pakistan.

POSTING AND TRANSFERS.

13.11 Postings and transfers:

The following schedule shows the authorities empowered to order postings and transfers: -

(Government of West Pakistan, Services and General Administrative Department, Notification No. Integ-15/21 (_____)59 dated the 25th October 1958 – Forest Department Delegation of Power Rules, 1958.

Sr. No.	Name of post	Transferring authority
1.	Chief Conservator of Forests/Additional Chief Conservator of Forests	Government
2.	Conservator of Forests	Government
3.	Divisional Forest Officer, Class-I	Chief Conservator of Forest, West Pakistan
4.	Other Class-I Officer	Chief Conservator of Forest, West Pakistan
5.	Class-II Officer in Headquarters Office	Chief Conservator of Forest, West Pakistan
6.	Class-II officer outside Headquarter office	Conservator (within region) Chief conservator of Forests (inter-regional)
7.	a) Forest Rangers b) Deputy Rangers and Forests, Supervisors, Daroghas, Oversear and Class-III Non-Gazetted Technical Establishment c) Forest Guard	Conservator (within Circle) Chief Conservator of Forest (inter-circle) Chief Conservator of Forest, Divisional Forest Officer (within Division) Divisional Forest officer (within the Division), Conservator within Circle, Chief Conservator of Forests (inter-Circle) Divisional Forest Officer or other Class-I officer as the case may be.
8.	Ministerial Staff	(I) Chief Conservator of forests in his office and inter-circle transfers (II) Other Conservators (within Circle) Divisional Forest Officer (within Division)
9.	All Class-IV Staff	Head of office.

13.12 Reporting place of making and receiving charge on transfer:

The names of places at which officials make over or receive charge of their duties on occasion of transfer or leave as well as their headquarters must be reported to the officer under whose orders the transfer is made.

13.13 Transfer Certificate:

When any member of the Divisional staff, not being a gazetted officer, is transferred, the divisional Forest Officer, shall fill in and attach the following certificate to the pay bill in which is shown his payment due after his transfer;

Certified that _____ being transferred

from _____ headquarters to

_____ headquarters made over charge of his duties on
 the _____ of the _____ and
 received charge on the forenoon/afternoon _____ of the
 _____ afternoon.

CONFIDENTIAL REPORT

13.14 Instructions in regard to the preparation and examination of confidential reports of Government Servants were issued under the Government of West Pakistan, Services and General Administration Department No. ST. 11/2-56/489, dated the 20th March, 1956, and as amended from time to time are reproduced below:

These instructions will apply only to gazetted officers and Secretariat staff. For other Government servants, the general principles below will apply but the Secretariat Department concerned may devise their own forms and lay down the channel of submission. They may also exclude subordinate Government servants on whom no reports need be written.

WHEN SHOULD THE REPORT BE WRITTEN

1. The reports shall be prepared for each calendar year and shall be initiated in the first week of January. Reports should also be written on the departure of the reporting officer concerned, if this occurs more than three months after the last report has been recorded.

Reports should now be written for the calendar year 1955 in accordance with these instructions.

1. A. Whenever the Administrative Department/Head of the Attached Department is convinced on good grounds that the work of a particular Government servant is not satisfactory, he should put the Government servant concerned, with simultaneous intimation to him on a special report. A special report in such an eventuality should be drawn on the expiry of six months, irrespective of the fact whether the annual report on him becomes due during this period or not.

2. If such a special report does not indicate any improvement in the work of the Government servant concerned it would be open to the competent authority to take such action against him as may be permissible under the existing rules.

2-A Confidential reports should be maintained in respect of all Government servants except the following: -

- A (1) Judges of West Pakistan High Court;
 (2) Chief Secretary to Government
 (3) Members of Board of Revenue;
 (4) Members of West Pakistan Public Service Commission; and
 (5) Additional Chief Secretary to Government.

B Inferior establishment

3. The reports should be initiated by the immediate superior of the Government servant to be reported upon, remarks being added by the higher officers, if necessary.
The Secretary to Government in the Department concerned shall initiate the confidential report on the Head of the Attached Department and shall forward it to the Chief Secretary who shall record his own remarks on it.
Reports on Secretaries to Government shall be written by the Chief Secretary. Reports on Joint Secretaries, Deputy Secretaries, Under Secretaries and Assistant Secretaries and Assistant Secretaries, will be initiated by the Secretary and sent to the Chief Secretaries,
The Board of Revenue shall initiate the confidential report on Commissioners and after the remarks of the board have been recorded the report shall be forwarded to the Chief Secretary, who shall record his own remarks on it.
4. Annexure "A" gives detailed instructions regarding the initiating authority and the channel of communication for the submission of reports on all gazetted officers of different Departments. These instructions should be carefully followed.
5. The Deputy Commissioner has the power to write an annual confidential report on any gazetted officer of district level and below serving within his jurisdiction, but excluding judicial officers, on the following points: -
 - (1) Integrity;
 - (2) Co-operation with other departments;
 - (3) Relations with the public; and
 - (4) Interest shown in Development activities;
 Deputy commissioners are not to write these reports as a matter of routine but only when the conduct (good or bad) of an officer has come to notice. When a Deputy Commissioner decides to write such a report he shall initiate the report and forward to the Head of the attached Department with a copy each to the Commissioner and the Regional or Divisional Head of Department for information. The report shall be placed on the character roll of the officer concerned, copies being sent to other authorities which have a copy of the character roll.
6. The commissioner shall write reports of officers of all Departments holding divisional or regional charges in his Division on the following four points: -
 - (1) Integrity
 - (2) Co-operation with other Departments;
 - (3) Relation with the public; and
 - (4) Interest shown in Development activities;
 He will send these reports to the Head of the Attached Department concerned. The Head of the Attached Department will include this report in the annual confidential report of the officer concerned and forward it to Government. The commissioner may write reports on the same points even in respect of district officers of all Departments other than the judiciary if he so desires. In that event he should send his remarks to the Head of the Attached Department concerned, with a copy to the Divisional/Regional Officer concerned. These remarks shall be placed on the character roll of the officer reported upon, copies being sent to other authorities, which have a copy of the character roll.
7. In the case of revenue officer exercising magisterial powers of the 1st Class, the District Magistrate shall first write a report on the magisterial work of those officers and send it to the District and Sessions Judge for his remarks.

After they have been obtained, the Deputy Commissioner will write up the remaining report and transmit it to the Commissioner.

WHERE SHOULD REPORTS BE RETAINED

8. Reports will be retained by the last authority shown in column 5 of Annexure "A"

FORMS OF REPORTS.

9. A face sheet should be inserted at the beginning of each character roll giving the following information.
 - (1) Name
 - (2) Father's name
 - (3) Date of birth
 - (4) Place of birth
 - (5) Family home
 - (6) Place where landed property, if any, is situated.

The sheet should be signed by the Government servant being reported upon before it is inserted in the beginning of the character roll.
10. Forms for the writing of reports have been prescribed in Appendices "A" to "D". The reports should be written on one of these forms according to the nature of the post held by the Government servant reported upon.

INSTRUCTIONS TO THE REPORTING OFFICER

11. One of the most important duties of the officer initiating the report is to assess the value of the work of officers serving under him and to let Government know how an officer has carried out the work entrusted to him during the year. It is largely by these reports that a Government servant's character or his aptitude for a particular appointment is judged throughout his career, and adverse comments have in certain circumstances to be communicated to the Government servant concerned. It is, therefore, of the highest importance that the authority dealing with the reports should be left in no doubt as to the precise meaning to be attached to the reports. All expressions of opinion should be couched in clear and unambiguous language. The temptation to indulge in epigram or allusions should be resisted.
12. The general remarks should give an adequate and correct appreciation of the work, conduct and character of the Government servant reported on. Phrases such as "Satisfactory" "Average" "pulling on well" etc. only betray the inability of the writer to judge his subordinates, and should be avoided. The general remarks should not be of a negative character and should be such as to enable those who read them to form a definite opinion about the efficiency, integrity and personality of the officer reported upon.
13. Specific reference should always be made to personal honesty and to conduct calculated to discourage dishonesty in others. It is important that no vague allegation regarding an officer's integrity should find their way into the annual confidential report. An officer may be reasonably believed to be corrupt if: -
 - a) he has general and persistent reputation of being corrupt; or

- b) any of his dependents or any other person through him or on his behalf is in possession of pecuniary resources or property disproportionate to his own sources of income or which he cannot account for satisfactorily; or
- c) he has assumed a style of living above his means.

The manner in which a Government servant is believed to be corrupt should be made clear. For instance it should be mentioned whether he accepts money as a motive or reward for showing undue favour or indulges in Shikar at the expense of Zamindars or is in the habit of accepting valuable gifts through his subordinates.

The tendency of any official to dabble in politics should be specifically brought out.

Co-operation in village aid work should also be reported upon, exempt in the case of officers who are not connected with it such as judicial and police officers.

14. The reports should be written promptly, but not in haste. The initiating officer should submit his report not later than 7th January and none of the subsequent reporting authorities should retain it for more than a week each.
15. In cases where a Government servant has served in more than one post during the year, the report should state details including duration of all such posts and it should cover service in all posts which he held during the period under review unless service in any one of them has not been long enough to form an estimate of his work in it.
16. Reporting officers and their superiors need not give in the reports details of good or bad work or of the conduct of the Government servant on which the report is based, nor is it necessary to state the period or degree of their personal experience of his work to justify the opinion recorded. On these points only so much need be said as is required to give a true picture of the position.
17. Any warning or censure administered to a Government servant or any other punishment imposed on him should be entered in his confidential record indicating also the nature of the fault, etc ascribed to him.
18. Relevant extracts from any special or adhoc reports which may have been called for at anytime during the year on the Governments servants fitness for promotion or on his conduct or the result of an investigation by the Anti-Corruption Department should be included in the confidential report.
19. The report if written in hand should be legible, the name and designation of the Reporting officer being clearly written in block letters or typed under the signature. The date on which the report is signed should be clearly shown.

WARNING TO REPORTING OFFICERS.

20. The Preparation of confidential reports is an important and responsible duty, and the manner in which they are written will be taken into account in judging the qualities of the Reporting Officer. The opinions expressed should be the result of careful consideration so that if called upon the Reporting Officer could justify them. No personal bias, ire or favoritism should be allowed to colour the report.

21. Confidential report which are not in accordance with the above instructions will be returned to the Reporting Officer for revision in compliance with these instructions.

COMMUNICATION OF REMARKS TO GOVERNMENT SERVANTS

22. The Heads of Attached Departments, Secretaries to Government and other authorities dealing finally with the reports should see that the Government servants reported on are made aware of any defects pointed out in confidential reports subject to the consideration stated in the ensuing paragraphs.
23. There may be good reasons for any authority dealing with the report to withhold final judgement and to await a subsequent report, which might either modify or corroborate previous criticism. As a rule however, a Government servant should not be kept in total ignorance for any length of time of the fact that his superiors after sufficient experience of his work are dissatisfied with it. In case where a warning might eradicate or help to eradicate a particular defect, the advantages of prompt communication are obvious. If communication of adverse remarks is to be withheld, the final authority considering the report should record instructions with reasons, according to the nature of the defects involved, as to the period for which communication is to be postponed.
The method of communication is a matter of great importance. The best form is frequently a personal letter giving credit for what is good, while instancing what is required to be corrected.
24. When a report consists of opinions of different departmental superiors in gradation it is only the opinion as accepted by the highest reporting officer which need be considered from the point of view of communication. If the higher officer does not comment on any remark of a lower authority it will be presumed that he has accepted it.
25. The adverse remarks shall be communicated in writing a duplicate copy with the acknowledgement of the officer concerned being kept on his record.
26. The effect of the communication of adverse entries should be carefully watched and the Reporting Officer should when writing the next report, state whether the Government servant has or has not taken steps to remedy defects pointed out in the previous year.
27. Any remarks on a Government servant's report which show that he has taken steps to remedy the defects to which attention was drawn in the previous year, should be communicated to him so that he may know that his efforts to improve have not passed unnoticed.
28. No correspondence should be entered into with the officer to whom adverse remarks have been communicated unless to represent that the remarks should be expunged.
29. The fact that an officer has done exceptionally good work in a particular year shall be communicated to him in able cases. Care should be taken to see that such communications are not made for the performance of normal duties satisfactorily, but are made on when an officer has done work above the ordinary call of duty or has performed his ordinary duties in a particularly commendable manner. The precise nature of the work done or of the manner in which it was carried out should be cited in the letter of appreciation as well as in the confidential report of the officer.

30. The giving of copies of personal files or extracts there from is prohibited. It is, however, permissible for the Head of the Attached Department or Government, whichever may be the final authority, having custody of the record to give the officers who have retired, a letter in which their final record is summed up.
31. No adverse remarks shall be expunged unless a representation is made for their expunction with one month of communication.
32. If the final authority dealing with a report considers it to be based or unjustified or inconsistent with the facts and decides that the entries should be expunged, then the adverse entries should be scored through but not in such a way as to make them illegible. A marginal note should be added showing the file number and date of the orders under which the entry has been expunged.
33. Under no circumstance should any entry in a confidential report be mutilated or papers physically removed from a file of confidential report.

SAFE CUSTORY

34. Except to the extent of communicating the remarks in accordance with the above instructions, the contents of the reports should be divulged to the Government servant concerned. In no case should an officer have access to his own reports. In order to guard against the confidential reports being tampered with the reports when filed in the character rolls will be page numbered in ink and entered in the Index on first page after the fact sheet prescribed in paragraph 9 in the form prescribed in Appendix "E".
35. The reports should be kept in safe custody and formally handed over to each succeeding officer.
36. Extracts or quotations from the confidential reports should not be reproduced on other files in connection with claims to promotions, appointments, etc.
36-A) Unless more than one complete copy is already being maintained under other orders each report should be prepared in duplicate. Both the copies should be submitted to the highest officer who is to record his remarks. He will return one copy to the initiating officer after completing it. Thus two character rolls should be maintained so that if one copy is lost or tampered with the other is available for reference.

FOR ADMINISTRATIVE DEPARTMENT

37. Administrative Departments concerned should handle the reports, which have to be submitted to Government as expeditiously as possible and submit them to Government with 15 days at the latest of their receipt from the Head of Attached Departments.
38. The Administrative Departments should when submitting these reports to Government, scrutinize them in order to ensure that they comply with these instructions.

APPENDIX "A"

OFFICERS

Confidential Report for the year ending 31st December, 19

Note – (I) This form should be filled according to the instructions contained in the Services and General Administration Department letter No. SR-II/2-56/489, dated 20th March 1956.

- (2) This report is to be written up by the Reporting Officer for each calendar year and is to be initiated in the first week of January.
- h) Name of Officer.
 - i) Name of Service
 - j) Qualifications.
 - k) Total service on 31st December.
 - l) Scale of pay and present pay.
 - m) Various posts held during the year with periods.
 - n) Period of report.
- A) **Particular remarks on: -**
- i) Judgment and sense of proportion.
 - ii) Initiative and drive.
 - iii) Technical Knowledge and application.
 - iv) Supervision and control over subordinates.
 - v) Integrity.
 - vi) Co-operation with other Departments.
 - vii) Relations with the public.
 - viii) Suitability for promotion.
 - ix) Knowledge of languages.
 - x) Aptitude for Secretariat Work.
- B) **General remarks:** (The report, which should be in the narrative form, should comment generally on the way in which the officer has carried out his various duties during the year and should give an estimate of his personality and health, character and ability, making particular mention of his relations with fellow officers, subordinates and the general public, where necessary. It should contain the information on any point specially required at any particular time, e.g. fitness to cross an efficiency bar).

Note: In case of officers exercising magisterial powers, the report should be written with special reference to knowledge of law and procedure, promptness in disposal of cases and the quality and clarity of judgement.

Name (in Block Letters) and

Date _____ Designation of the Reporting Officer.

C-General remarks by higher officers.

APPENDIX "B"**REGISTRARS, ADMINISTRATIVE OFFICERS, SUPERINTENDENTS AND
HEAD CLERKS.*****Confidential report for the year ending 31st December, 19***

Note: This form should be filled according to the instructions contained in the Services and General Administrative Department letter No. SR-II/2-56/489, dated 20th March, 1956.

1. Name in full
2. Total service
3. Scale of pay and present pay.
4. Date of increments
5. Observations on: -
 - i) Superintendence of work and the division of duties so that no man has an unduly heavy burden.
 - ii) Maintaining order and discipline.
 - iii) Amenability to discipline.
 - iv) Capacity for ensuring prompt disposal of work and submission of returns.
 - v) The submission of cases in proper order, i.e. whether all relevant papers are put up and properly referenced without errors and mis-statements.
 - vi) Capacity to train, help and advise staff.
 - vii) Knowledge of procedure and regulations.
 - viii) Initiative.
 - ix) Ability to handle difficult cases.
 - x) Integrity.
6. Particulars of outstanding work, if any, during the period under review.
7. Particulars of reprimand or warning, if any, administered.
8. General remarks.

Signature of Reporting Officer.

9. General remarks by high officers.

Signature of Reporting Officer.

APPENDIX "C"**MINISTERIAL STAFF*****Confidential report for the year ending 31st December, 19***

Note: This form should be filled according to the instructions contained in the Services and General Administration Department letter No. SR-II/2-56/489, dated 28th March, 1956.

1. Name in full and qualifications.
2. Grade.
3. Scale of pay and present pay.
4. Total service _____Y_____M.
5. Branches in which employed during the year with periods.
6. Observance of office procedure, e.g.: -
 - i) Referencing and paging of notes and correspondence.
 - ii) Keeping hid files and papers in tidy condition
 - iii) Promptness and accuracy in disposing of work.
7. Observations on: -
 - i) Intelligence
 - ii) Knowledge of procedure and regulations.
 - iii) Punctuality.
 - iv) Co-operation with other staff.
 - v) Amenability to discipline.
 - vi) Skill in drafting.
 - vii) Integrity.
8. Typing skill.
9. Fitness for promotion
10. General remarks
11. General remarks by higher officers.

Signature of Reporting Officer.

APPENDIX "D"
STENOGRAPHERS/STENO-TYPISTS

Confidential report for the year ending 31st December, 19

Note: This form should be filled according to the instructions contained in the Services and General Administration Department letter No. S.R.I/2-56/489, dated 20th March, 1956.

1. Name and qualifications.
2. Scale of present pay.
3. Total service
4. Standard of work.
 - a) Accuracy
 - b) Speed
5. Punctuality in attending office.
6. Amenability to discipline.
7. Any other duties performed
8. Trustworthiness in confidential and secret matters.
9. Integrity
10. General Remarks.

Signature of Reporting Officer.

APPENDIX "E"

Confidential Reports File of Mr. _____.

Sr. No.	Date of report	Page No.	By whom recorded	Initial of officer with the C.R. remain
1	2	3	4	5

ANNEXURE**CHART SHOWING THE INITIATING AUTHORITY AND CHANNEL OF SUBMISSION OF CONFIDENTIAL REPORTS OF GAZETTED OFFICERS.**

(vide paragraph 4 of the instructions for the writing of Annual Confidential Reports)

- Note:** (1) G-Stands for Government and for the purpose of sending reports means the Secretary to Government in the administrative department.
 (2) G(CS) Stands for Government and for the purpose of sending reports means the Chief Secretary in the Services and General Administration Department.
 (3) The reports shall be finally recorded with the authority mentioned last in column 5 of this chart, vide paragraph 8 of the instructions.

Sr. No.	Department	Post	Initiating authority	Channel of Submission
1	2	3	4	5
1.	Forest Department		NIL	

In the chart the Forest Department has not been shown. However, the following channel is being used in case of Forest Department vide Chief Conservator of Forest letter No. 504/E, dated 14th September 1959 addressed to the Commissioner, Development and Secretary to Government of West Pakistan, Planning and Development Department, Lahore.

Sr. No.	Department	Post	Initiating authority	Channel of Submission
1	2	3	4	5
1.	Forest Department	Chief Conservator of Forests	Administrative Secretary	Chief Secretary, Government of West Pakistan
		Additional Chief Conservator of Forest	Chief Conservator of Forests, West Pakistan	Administrative Secretary.
HEADQUARTERS				
	Forest Department	Divisional Forest Officer, Direction	Chief Conservator of Forests	Reports on Class-I Officer-Administrative Secretary, Reports on Class-II Officers-Chief Conservator of Forests
		Utilization Officer		
		Divisional Forest Officer Planning		
		Other Officers		
		Divisional Forest Officer, Silvicultural Research Forest Division	Conservator of Chief Forests	

		Assistant Silviculturist	Divisional Forest Officer, Silvicultural Research Forest Division	
REGIONS				
	Forest Department	Conservator of Forest	Chief Conservator of forests	Administrative Secretary
		Director, Erosion Control and Soil Conservation Project		

	Forest Department	Divisional Forest Officer	Conservator of Forests or Director, soil Conservation Project	Chief Conservator of Forests
		Working Plan Officers		
		Officers on Special Duty		
		District Soil Conservationists.		
		Sub-Divisional forest Officers		
		Attached Officer	Divisional Forest Officers	Conservator of Forests

In case of Ministerial staff the channel of submission is as under (Additional Chief Conservator of Forest West Pakistan's letter No. B-12(I)(Ex)/1483-E, dated 5th March, 1959.

Sr. No.	Name of Post	Initiating authority	Channel of Sub-mission
1	2	4	5
1.	Ministerial Staff serving in Headquarters Officer (including Superintendents)	Divisional Forest Officer, Direction Division	Additional Chief Conservator of Forests
2.	Ministerial Staff serving in Regional Officers.	Conservator and Director, Erosion control and soil conservation Project	Conservator and Director Erosion Control and Soil Conservator Project
3.	Ministerial and Executive Staff-I servings in offices other than regional offices	i) Divisional Forest Officer ii) Principal and Senior instructor, Forest School. iii) Unit Conservationist	Conservator and Director Erosion Control and Soil Conservator Project

The Government of West Pakistan have since then changed the confidential report form for the reports on Calss-I officers, in accordance with the instructions contained

in the Government of Pakistan, Ministry of Interior, Establishment Division (Efficiency and O&M. wing) memorandum No.8/4/59-ROM, dated the 16th January 1960 which is reproduced below: -

“The undersigned is directed to say that the question of revising the method of preparation and maintenance of confidential reports on officers in civil services has been under consideration for some time past as it was felt that the existing Form (S.121-A) for confidential reports on officers was not sufficiently comprehensive and consequently in some cases the reports did not reflect the qualities nor gave a correct assessment of the officers reported upon”

2. Since the annual confidential reports constitute the basis for appointments, promotions and screening of officer, it is essential that these reports should give a full and clear picture of the officers reported upon and indicate their performance, efficiency, general ability, personal qualities, potential growth and suitability for promotion and appointments to special posts according to individual aptitudes.
3. It has, therefore, been decided that the confidential reports on officers for the year ending 31st December, 1959, and for subsequent year should be written in the revised form (sample copy enclosed at Annexure). The revised form has been so designed as to leave very little scope for sketchy, vague or subjective assessment. All the qualities relevant from the point of view of assessing the work of the officer have been grouped under the various headings to provide for a complete evaluation of the officer. The number of entries in the form have been increased but the form is in effect simpler and makes it easier for the reporting officer to give his opinion by initialing in the appropriate box opposite various items. The process of reporting, therefore, will not be time-consuming at the same time the reports will be more detailed and comprehensive. The space provided for a brief pen picture of the officer will also give the reporting officer the opportunity to express his views regarding any other special qualities, merits or shortcomings which he may wish to record.
4. It need scarcely be emphasized that utmost care should be taken by the reporting officer while assessing the qualities and work of their subordinates. Based or evasive reports are likely to cause incalculable damage to the officers reported upon. The whole purpose of confidential reports is defeated unless the reporting officers are encouraged to judge the merits of their subordinates from an absolutely detached and objective point of view. To achieve this objective, it has been provided in the revised form that the countersigning authority should assess the report itself and categorize it as very good/reasonably good/strict/lenient/biased. This would be conducive to a greater sense of responsibility on the part of the Reporting Officers.
5. The instructions contained in the Establishment Division O.M. No. 5/3/48-Ests (SE), dated the 1st August, 1949, regarding the communication of unfavourable remarks should continue to be observed. The principles laid down in paragraph 4 of that O.M. Governing the practice of communicating unfavourable remarks are reproduced below for guidance: -

- i) When a report is built up on the individual opinions of different departmental superiors in gradation it is only the opinion as accepted by the highest authority which need be considered from the point of view of communication:
 - ii) As a general rules in no case should an officer be kept in total ignorance for any length of time that his superiors after sufficient experience of his work are dissatisfied with him; in cases where a warning might eradicate or help to eradicate a particular fault, the advantages of prompt communication are obvious; where communication is proposed to be withheld, the final authority to consider the report should record instructions, with reasons, according to the nature of the defects discussed, as to the period for which communication is to be kept back;
 - iii) "Remediable" adverse remarks should be communicated to the officer concerned, mainly to enable the officer to mark efforts for improvement. The reporting officer should be able to make distinction between "remediable" and "irremediable" defects;
 - iv) the reporting officer should specifically state whether defects reported have been already brought in another connection tot he notice of the officer concerned;
 - v) remarks in cases where the head of a Department or other officer suspends judgment should not be communicated;
 - vi) great attention should be paid to the manner and method of communication in order to ensure that the advice given and the warning or the censure administered, having regard to the temperament of the officer concerned, may be most beneficial to him. The adverse remarks may be communicated in writing or verbally. In the latter case, the fact of communication should be recorded on the confidential reports and if the officer so requested that remarks should be given in writing. The adverse remarks should be communicated by the Head of Departments in the case of Class-I officers and by Heads of offices in other cases;
 - vii) The effect of the communication of adverse entries should be carefully watched and the reporting officer should when drawing up a report in the next year, state whether the officer reported on has or has not taken steps to remedy defects to which his attention has been drawn in a previous year. Such remarks should also be communicated to him so that he may know that his efforts to improve have not passed unnoticed. The method of communication in either case should be the same.
6. To eliminate the risk of loss of confidential reports and to provide for the safe custody of the dossiers containing the confidential report, it has been decided, that every confidential report should be written in duplicate and in the case of all Class-I officer one copy, should be sent tot he establishment Division even if that Division is not concerned with the services to which the officer concerned belongs. A special Secret Section is being created in Establishment Division.
- a) to keep duplicate dossiers of confidential reports of all Class-I officers and to make available for use in case any dossier containing original reports is lost or misplaced;

- b) to remind Ministries/Divisions/Departments periodically that confidential reports of their officers should be written well in time and placed in the relevant dossier;
- c) to draw the attention of Ministries and Divisions to the desirability of prompt decisions on representations made against adverse remarks.

In the case of Class-II officers duplicate dossiers should be maintained in the respective Ministries.

7. Confidential reports should be kept in newly designed folders and envelopes as at Annexure-II and Annexure-III. The utility of the folders and the envelopes is explained below: -

Folder at Annexure-II: -

- a) The entries on the front and the fourth page of the folder will provide the number and pages of the reports in the dossiers and indicate the names of the officers responsible for the custody of reports from time to time.
- b) The entries on the second and third page of the folder will give the record of employment of the officer at a glance.
- c) The photograph of the officer for which space has been provided on the second page will give an idea of the appearance and personality of the officer.

Envelope at Annexure-III

The dossiers of confidential report should be kept in the specially designed envelopes. These envelopes are to be retained by the officer responsible for the custody of the reports, when the dossier is sent out. The entries on the envelopes will enable the officer in charge to keep track of the movement of the dossier.

8. The revised confidential report forms, folders and envelopes have been printed in "S" series and can be obtained from the Deputy Controller of Stationery and forms, Karachi. These instructions have been adapted by the Government of West Pakistan for writing the confidential reports on Class-I officer only via Services and General Administrative Department (Section-XIII) No. S(R) 396/46-11/1959-S.O.XIII, dated 24th March, 1960.

The following further instructions have been issued for the writing and maintenance etc. of Confidential Reports: -

- (1) ***Government of West Pakistan, Services and General Administration Department, Service (Regulation) Branch No. S(R)-11-7/57 S.O.XIII, dated 5th September, 1957.***

"In supersession of all the previous orders on the subject noted above, the Government of West Pakistan has decided that the identity of the reporting officers should not be disclosed to the officer against whom an adverse report has been recorded in the annual confidential report"

- (2) ***Government of West Pakistan, Services and General Administration Department, Services (Regulation) Branch No. S(R)-11-5/57/S.O.XIII, dated 18th October, 1957.***

"The correct procedure about the reports of the officers of District level is different to that in the case of officers of Divisional Regional Level. The confidential reports forms in their case are not to be sent to the Commissioners, but he may, if he considers advisable, send a note independently about

the exceptionally good or bad work of an officer of District level to the Head of the Attached Department”

(3) ***Government of West Pakistan, Service and General Administrative Department (Section-XIII) No. S(R)11-2/57 S.O.XIII, dated 2nd December, 1957.***

“The reports which are written by a reporting officer on his transfer before the close of the calendar year should be retained by his successor and routed through the prescribed channel on due date with any remarks which the successor may like to add.”

(4) ***Government of West Pakistan, Services and General Administrative Department (Section-XIII) No. S(R) 4-2/58/S.O-XIII, dated 8th August, 1958.***

“Whenever a reporting officer is related to the officer reported upon, this fact should invariably be mentioned in the confidential report and he should submit the case to the next officer for writing the report, without recording his own remarks, unless the next higher officer directs him to do so.”

(5) ***Government of West Pakistan, Services and General Administrative Department (Section-XIII) No. S(R)2881/4-2/58 S.O.-XIII, dated 14th November, 1958.***

“The West Pakistan Public Service Commission while going through the Character Rolls of Officers received from the various Departments in connection with cases of promotion, etc, has noted certain omissions/irregularities, which are communicated below for guidance. These should be kept in view while writing and maintaining confidential Character Roll: -

- (a) The adverse remarks worth communication are not communicated to the officers concerned as provided in paragraphs 22 and 23 of the printed instructions for the writing of the Confidential Reports of Government servants.
- (b) Sometime a mention is made in the reports about some departmental enquiry in progress against an officer but in the reports for the subsequent years nothing is mentioned as to the outcome of that enquiry.
- (c) Under the column “Remarks” instead of giving a brief resume of how an officer has conducted himself in his various duties, such colourless remarks as “Fair” or “average” are given by the reporting officers. In some cases this column is even left blank. In the opinion of the Commission this column should bring out the essential qualities and defects of an officer and if it is filled with due care and after proper application with regard to the performance of an officer during the year, it will be of great help to the Commission in assessing his merit as a candidate for a particular post.
- (d) In cases where an officer shows a sudden improvement or deterioration from one year to another, the Head of the Department or the Senior Reporting Officer should indicate the causes which led to this change and briefly comment on them. This is not being done in most cases. If done it would help to remove any doubt about the impartiality of such report, which is otherwise likely to arise.
- (e) The record of an officer should be continuous and if for any reason it has not been possible for an officer to earn a report for a particular year, this fact should be recorded in the next report on him. The Commission have often noticed that records of the officers supplied to them are incomplete and in many cases reports are not forthcoming for several years and there is no suitable explanation from the department concerned. The Commission consider that this inconsistency is extremely unfair to the officer concerned as it hinders the Commission from making a proper appraisal of his merits.”

(6) ***Government of West Pakistan, Services and General Administrative Department No. S(R)3356/4-11/51-50-S.O.XIII, dated 26th December, 1958.***

“The authorities responsible for the maintenance of the Character Rolls must complete them within a month without fail. They should also ensure that the Character Rolls are kept within the proper custody of an officer, so that they are made available immediately.”

(7) ***Government of West Pakistan, Services and General Administrative Department
No. S(R)179/4-10/59-S.O.XIII, dated 30th June, 1959.***

“Government desire that Civil Servants should associate themselves, as far as possible, with the voluntary social welfare organizations and should encourage the development of such organizations. The efficiency of Civil Servants will be measured among other things, by their success in utilizing the development councils as effective instruments of social welfare.

2. A new column is being added to the Annual Confidential Report Form to enable the higher reporting officers to indicate the officer's aptitude for social welfare work and his actual performance in this field.”

(8) ***Government of West Pakistan, Services and General Administrative Department
No. S(R)4-10/58-S.O.XIII, dated 3rd August, 1959.***

“Government have decided that the officers representations should not form part of his Character Roll. If it is accepted, the adverse remarks will with be expunged or altered. If it is rejected, it may merely be noted that a representation against the entry was rejected.”

(9) ***Government of West Pakistan, Services and General Administrative Department
No. S(R)4-10/58-S.O.XIII, dated 22nd July, 1959***

“Government have been receiving a large number of representations for expunction of adverse remarks in the Character Rolls of officers based on flimsy grounds which leads to waste of time all round. It is obvious that officers cannot be expected to get good remarks all the time and if adverse entries are made in the Character Rolls, it should generally be left to superior authority to attach what weight it considers appropriate to the adverse remarks in question, instead of automatically sending up representations for expunction of unfavourable entries. Government wishes to maintain independence of opinion on the part of reporting officers and expects them to do their duty without bias. It also expects that officer reported upon should observe restraint in submitting representations against unfavourable remarks.”

(10) ***Government of West Pakistan, Services and General Administrative Department
(Section-XIII) No. S(R)4-10/9-S.O.XIII, dated 2nd February, 1960.***

“The instructions contained in No. S(R)1796/4-10/59-S.O.XIII, dated 30th June, 1959 apply only to those civil servants who are directly or indirectly concerned with Development and Social Welfare activities and the term “Development Council” used therein refers to the “Divisional Development Boards” and “District Development Committee.”.

(10) ***Government of West Pakistan, Services and General Administrative Department
(Section-XIII) No. S(R)1583/4-6-11/59-S.O.XIII, dated 1st August 1960.***

“It has been decided that the photographs to be pasted on the folders attached to the revised forms for confidential reports should be furnished by the concerned Class-I Officers at their own expenses.”

LEAVE OF ABSENCE

13.15 **To Chief Conservator and Conservators etc.:**

Leave of absence to Chief Conservator, Additional Chief Conservator and Conservators may be granted by Government.

13.16 **To Pakistan Forest Service and Provincial Forest Service Officers:**

Leave of absence to officers of the Pakistan Forest Service and Provincial Forest Service holding independent charge of Divisions is granted by Government.

Leave of absence up to one month to an officer of the West Pakistan Forest Service is granted by the Chief Conservator but for longer period it requires the sanction of Government.

Leave granted by the Chief Conservator is notified under his signature, in Part-III of the West Punjab Government Gazette.

13.17 **To Forest subordinate and clerical establishment:**

The following authorities are empowered to grant leave to the non-gazetted establishment of the Department: -

Sr. No.	Authority	To whom	Extent
	Conservators	Forest Rangers	All Powers
		Ministerial Establishment (in Circle office and Divisional staff whose.	
		Photographer	
		Foreman, Mechanics and Assistant Mechanics	
	Divisional Forest Officer	Deputy Rangers	All powers subject to the control of Conservator concerned
		Forester	
		Clerk on pay not exceeding Rs. 60.	All powers provided no substitutes are required.
		Muqaddams	
		Motor and Tractor Drivers	

Forest Guards, Field Watchers, temporary establishment menials and all Government servant not mentioned above can be granted leave by the competent appointing authority.

13.18 **Intimation regarding officers desirous of proceeding on leave:**

- a) Divisional Forest Officers will submit to Conservators on May 1st and November 1st Lists of Pakistan Forest Service Officers of and above 15 years service desirous of going on leave during the 12 months following June 1st and December 1st, respectively, every year. Conservator will submit similar returns to the Chief Conservator of Forests, on May 15th, November, 15th.
- b) The return made by the Divisional Forest Officer on May 1st and Conservator on May 15th will contain also names of all Pakistan Forest Service Officers below 15 years, service and West Pakistan Forest Service Officer desirous of going on leave during the 12 months commencing June 1st.
- c) The above returns will show the period and approximate date of the leave required. This is necessary to estimate leave allowance to be drawn from the Home Treasury by Officers on leave and to make postings in time.

13.19 **Application for leave:**

The actual application for leave should be made in "Treasury and accounts form No. 288" sufficient time in advance to allow of verification of the title of leave applied for, making arrangements for the relief and obtaining sanction in time before the leave commences.

13.20 **Leave accounts:**

- a) The leave accounts of all gazetted officers are maintained by the Audit Office and on receipt of leave application from such officers the conservator's or Chief Conservator's office will get the title to leave verified by the audit office.
- b) A Gazetted Officer, who intends to go on leave, may if he so desires, get information as to the amount of leave due to him by applying to the Audit Office and furnishing a certificate that he either has actually applied for leave or intends to do so within six months.
- c) The leave accounts of non-gazetted officers (including inferior Government servants) serving in divisions are maintained by the Divisional Forest Officers and those of clerks and menials service in the Direction Office are kept by Chief conservator's office. When forwarding applications for leave of Forest Subordinates and clerks the divisional forest Officers are required to submit, along with their service book and leave accounts of the officials concerned in order that the sanctioning authority may satisfy himself that leave is due.
- d) In order to meet the requirements of audit a certificate that "all cases of leave have been granted with reference to the leave account under the leave rules applicable (old or new) as the case may be, shall be attached to the "Absentee Station amend (Stereo, A and T Form No. 297)" for the Province sent each month by the Chief Conservator of Forests to the Audit Office.

13.21 **Leave returns:**

The Divisional Forest Officers are required to submit to Conservators on the last working day of each month a leave return in F.A.C. Form No. 8 showing names of all non-gazetted officers (excluding inferior servants) who were on leave, other than casual during the month. In the case of those subordinates whom leave was granted by divisional Forest Officers themselves they are to furnish at the bottom of the return a certificate that leave in all such cases is admissible and has been granted with reference to the prescribed leave accounts. In the case of an absentee whose leave account is not kept, being under the old leave rules, a note to the effect that he is under old leave rules will be added against his name.

13.22 **Restrictions regarding grant of long leave:**

Long leave (i.e. leave exceeding four months) should not be granted to any officer with three years of his return from his last long leave unless the leave is on medical certificate or is required on account of really urgent private affairs of which particulars must be furnished.

13.23 **Specification of the period of leave:**

Leave sanctioned should always be described by the sanctioning authority in terms of months and days and not in terms of weeks.

13.24 **Short leave:**

- a) In dealing with applications for short leave not exceeding four months the following instructions shall be observed: -
The leave seasons given below in article 10.32 are laid down for the different localities of the province and short leave not exceeding four months will ordinarily only be granted during the prescribed leave season.
- b) As a general rule no substitute will be supplied in cases of short leave to forest subordinates and clerks. No claim to additional pay for holding charge of an additional post will ordinarily be considered in such cases. Divisional Forest Officers are expected to make local arrangements for leave vacancies during the leave season when work is generally slack, the

current duties of the post thus temporarily vacated being placed in the charge of another subordinate or clerk already serving in the division.

- c) Except in cases of serious illness or other very exceptional circumstances no leave applied for outside the leave season will be sanctioned.
- d) No forest subordinate submitting a medical certificate is to be allowed to leave the division until he has received the Divisional forest Officer's permission to leave the station.
- e) No official on leave on medical certificate is permitted to return to duty until he produces a medical certificate of fitness. This he will ordinarily submit 15 days before the expiry of his leave and at the same time he will ask for orders regarding his posting.

13.25 **General rules regarding study leave:**

- i) The existing general study leave rules of the various integrating units will continue till revision by the West Pakistan Government.
- ii) **Special rules regarding the grant of study leave to Forest Officers in Europe:**

In order to encourage selected officers of the Forest Department to undertake short tours on the continent of Europe with the object of keeping their general professional knowledge up to date, the following rules are published. For the purpose of more detailed study of any particular branch of Forestry, or of undertaking special investigations on the continent of Europe or elsewhere, officers of the Forest Department may be placed on deputation, while the cases of those who wish to undergo regular courses of study at institutions will be dealt with under the Study Leave Rules.

- iii) The Government of Pakistan is fully convinced of the enormous possibilities of forest development in Pakistan. They are also aware that his development depends greatly on the extent to which officers of the forest Department keep themselves up to date, not only in sivicultural methods of treatment, but in other branches of forest management also. Consequently they regard it as of great importance that Forest Officers should avail themselves of the privileges granted by the rules attached to this resolution.
- iv) Permission to carry out tours under these rules will not be granted to any officer who, being in a position to retire, does not undertake not to do so voluntarily until three years after his return to duty.

13.26 A Forest Officer desirous of obtaining permission to study forestry under these rules must submit an application to West Pakistan Government through the Chief Conservator under whom he is serving.

The Government of Pakistan will require to be satisfied that the officer applying is likely to profit by the additional experience which he will gain by continental study and that he possesses sufficient knowledge of the language of the country which it is proposed that he should visit.

The application should reach the Government of Pakistan not less than two months before the officer concerned proposes to depart from Pakistan on leave. It should state the purpose of the proposed tour and as far as may be possible, the localities which it is proposed to visit.

Officers on leave out of Pakistan who wish to avail themselves of the privileges conferred by these rules should address the High Commissioner for Pakistan giving the information mentioned in the proceeding rules.

If the application is sanctioned before the officer concerned leaves Pakistan, he will on arrival in England report at the office of the High Commissioner for Pakistan. The details of the tour will then be arranged under the orders of the High Commissioner.

The maximum period which an officer will be allowed to spend on study under these rules, will be limited to three months at one time. Ordinarily no officer will be permitted to avail himself of the privileges granted by these rules on more than two occasions in the course of his service. At the end of any period of study the officer concerned will submit to the office of the High Commissioner a diary showing how this time has been spent, and a report which should indicate fully the nature of the operati9on studied. The High commissioner will decide whether the diary and the report show that the time of the officer has been properly employed, and will determine accordingly for what period the daily allowance admissible may reasonably be granted.

An officer permitted to avail himself of the privilege granted by these rules will be paid through the officer of the High Commissioner the cost of first class return tickets by rail and steamer from London to the places which he may be required to visit. He will also, subject to the preceding rules, be granted a daily allowance, on such scale as Government may fix from time to time during the period of study. Forms for the submission of claims for travelling and subsistence allowances will

be supplied by the office of the High Commissioner to which claims should be submitted for payment.

The reports notes and drawings submitted by an officer may not without the previous permission of the Government of Pakistan, be communicated to any professional journal or institution; and the Government of Pakistan will be at liberty to print, publish or circulate them should they think fit to do so.

The Chief Conservator considers that studies in Europe should be carried out under the direction of the imperial Forestry Institute, Oxford.

13.27 **Leave Season:**

Leave seasons fixed will be revised by the Chief Conservator in view of the integration of the various provinces into West Pakistan Province.

13.28 **Procedure regarding leave earned partly in Pakistan and partly in other administration:**

In regard to the record of allocation of leave and adjustment of leave salary of non-gazetted Government servants transferred for service under the other administration the following instructions shall be observed: -

- i) When a Government servant is transferred to service under a Government other than that under which he was first employed the leave salary drawn by him during any leave taken after the date of transfer should be charged to the borrowing Government until the entire leave earned under that Government has been exhausted.
- ii) The general principle is that leave salary must not be debited to the lending Government until the entire leave earned under the borrowing Government or Government has been exhausted. A lending Government is primarily the Government under which an officer first obtains permanent employment.
- iii) The classification of leave salaries should be regulated by the following governing principles:
 - a) As between a lending Government and a borrowing the leave salary should be first charged to the borrowing Government until the entire leave earned under that Government has been exhausted irrespective of whether the leave is taken while actually serving under the borrowing Government or not.
 - b) As between lending Government or as between borrowing Government the leave salary should be classified in the reverse order to that of the employment by which the leave was earned.
- iv) The principle of reverse order should also apply to the case of an officer who has served under one particular Government during different periods of his service, the leave salary in respect of the leave earned in each different period of service being dealt with separately in accordance with the above principle.
- v) Leave taken while in service of a borrowing Government should be regarded as helping to exhaust the leave earned under that Government only if that leave had been taken on or after the 1st April 1921.
- vi) In determining the classification of leave salary of a Government servant in permanent civil employ under a Provincial Government but employed temporarily on an agency subject, i.e. a subject in respect of which a local Government acts as an agent of the central Government, the Central Government should be regarded as the borrowing Government.

For the purpose of allocation of leave salary the Defence Department should be regarded as a separate Government

- vii) The principles governing the distribution of leave between different Governments as described above are not applicable to a house-rent allowance or other compensatory allowance drawn during leave. Such an allowance is not earned by service but is granted to meet personal expenditure necessitated by the special circumstances in which duty is performed and is therefore a liability of Government to which the Government servant is for the time being attached, and should be borne by that Government.
- viii) The allocation of leave salary between different Governments should be recorded on the bill on which leave salary is claimed and the following documents should be submitted along with the bill to enable the audit office to exercise the necessary check: -
 - a) A detailed statement explaining the allocation between the different Governments.

- b) A certificate to the effect that the relevant entries have been made in column 13 of the service book of the Government servant concerned.
- ix) Steps may be taken to record in column 13 of the service book the allocation of leave where such apportionment is necessary.
- x) A separate account should be opened in Form F.R.9 for showing the leave earned under the borrowing Government and the leave, the cost of which is debited to that Government. This account will be in addition to the main leave account, which must be a complete record of all leave earned and taken under the rules throughout the service of a Government servant.

13.29 **Prefixing and affixing of holidays:**

A holiday or series of holidays occurring at the beginning or end of leave, or following joining time of a Government servant can be prefixed and affixed or affixed to the joining time only with previous sanction of a competent authority. All Government servants are therefore warned that they should not overstay leave or joining time by including holidays without permission.

13.30 **Leave salary of Forest Guards and field watchers:**

Forest Guards are treated as inferior servants for the purpose of leave and their leave salary must be regulated by proviso to paragraph 8.76 of the Civil Service Rules, Volume-I Part-I.

13.31 **Overstay of leave or joining time:**

All grades of the staff of the Forest Department are warned that overstaying joining time or being absent without leave will result in the person concerned being put in leave without pay without prejudice to any other action which may be taken against them. In the case of service on incremental scale this means that the increments are put back for the number of days absent throughout the individual service.

13.32 **Court attendance in private cases:**

Forest officials involved in criminal and civil cases in their private capacity when attending court, will be considered as absent on leave. Viz. casual leave, leave on full or average pay or without pay as the case may be, as may be due to them at the time, and not be treated as "on duty".

In civil cases it is seldom, if ever, necessary for the plaintiff or defendant to appear personally at every hearing though he must appear when called to give evidence in such cases. Divisional Forest Officers will, therefore use their discretion in granting permission to an official to absent himself from duty in such cases where an appearance by a legal or other representative.

13.33 **Casual leave rules relating to:**

Government have issued the orders in super session of all previous orders on the subject of the grant of casual leave to Government servants. These orders also supersede all orders issue by the integrating units in respect of Summer Spell or Hot Weather Leave, which can now be taken only in the form of casual leave.

2.
 - a) Casual leave should not ordinarily exceed 10 days at a time and 25 days during any one calendar year. The sanctioning authority may, however, grant casual leave up to 15 days at a time, in special circumstances.
 - b) It may be granted in conjunction with Sundays or public holidays but not with any other kind of leave or joining time. In case casual leave is combined with holidays, the total period should not exceed 15 days at a time.
 - c) All Government servants working in the "un-attractive" areas will be entitled to casual leave for one month with permission to take 20 days in one spell.
3. No Government servant may leave his headquarters during casual leave or holidays except with the permission of the sanctioning authority.
4. Casual leave may be sanctioned to a Government servant by his immediate superior. In the case of office establishment, the sanctioning authority will be Gazetted officer incharge of the office. The commissioner of Divisions are empowered to grant casual leave up to ten days to Conservators in emergencies. The Commissioner in such case should immediately inform the Chief Conservator of Forests.
5. If a Government servant overstays his casual leave for any reason whatsoever, for example a break down on the road due to floods or landslides, the entries period of absence will be debited to his ordinary leave account and not only the period during which he has overstayed the casual leave.
6. As for the executive staff is concerned non below the rank of a Forest Ranger can sanction casual leave to the staff working under him.

THE WEST PAKISTAN (CIVIL SERVICE) DELEGATION OF POWERS RULES, 1962

- 13.36 The latest orders delegating powers under Civil Service Rules have been issued by the Government of West Pakistan under Services and General Administration Department notification No. PRC:3-2/62-dated 12th March, 1962 and are reproduced below: -

**GOVERNMENT OF WEST PAKISTAN
SERVICE AND GENERAL ADMINISTRATION DEPARTMENT**

NOTIFICATION

The 12th March 1962

No. PRC:3-2/62 – in pursuance of the presidential proclamation of the seventh day of October, 1958 and in exercise of all powers enabling him in that behalf the Governor of West Pakistan is please to make the following rules, namely: -

THE WEST PAKISTAN (CIVIL SERVICES) DELEGATION OF POWERS RULES, 1962

1. **Short title and commencement:** -(I)These rules may be called the West Pakistan (Civil Services) Delegation of Powers Rules, 1962.
- (2) They shall come into force with immediate effect.
2. **Definitions:** In these rules, unless the context otherwise requires, the following expressions shall have the meanings hereby respectively assigned to them, that is to say: -
 - (a) "Appendix" means an appendix to these rules;
 - (b) "Chief Secretary" means the Chief Secretary to Government;
 - (c) "Government" means the Government of West Pakistan.
3. **Powers of appointing authorities:** All appointing authorities shall have the powers indicated in Appendix "A" in respect of the Government servants whom they are competent to appoint.
4. **Powers of transferring and disciplinary authorities:** the authorities competent to transfer, suspend and take other disciplinary action against a Government servant shall have the powers indicated in Appendix "B" in respect of the Government servants whom they are competent to transfer, suspend or take other disciplinary action.
5. **Powers of other officers:** The Officers specified in Appendix "C" shall have the powers of the appointing authorities shown in Appendix "A" in respect of Class-II officers under their administrative control, except the powers enumerated against serial numbers 1 to 5, 7, 11, 12, 14, 15 to 18 and 20.
6. **Powers of Chief Secretary:** The Chief Secretary shall, in addition to the powers vested in him under rules 3 and 4 have the powers indicated in Appendix "D".
7. **Powers to be in super session of existing powers:** The powers delegated under these rules shall be in super session of the powers delegated under any rules, order notification or instrument in force in any part of West Pakistan. Where, however these rules make no provisions, the delegations in force immediately before the issue of these rules will continue to remain in force.

By order of the Governor of West Pakistan

S.FIDA HASSAN

Chief Secretary to Government of West Pakistan.

APPENDIX "A"

(RULE 3)

POWER OF APPOINTING AUTHORITY

Sr. No.	Nature of powers	Extent of powers
<u>POWER OF APPOINTMENT</u>		
1.	Power to appoint a Government servant in a vacant post in a substantive or officiating capacity.	II Powers.
2.	Power to appoint a Government servant in an officiating capacity or substantively to two or more post at one time.	II Powers
<u>HEADQUARTERS</u>		
3.	Power to declare a Government servant's headquarters.	II Powers
<u>SPHERE OF DUTY</u>		
4.	Power to define limits of a Government servant's sphere of duty.	II Powers

<u>MEDICAL CERTIFICATE</u>		
5.	Power to dispense with production of medical on appointment.	Il powers in individual cases.
<u>LIEN</u>		
6.	Power to suspend a lien	Il Powers
7.	Power to transfer a lien	Il Powers
<u>PAY AND ALLOWANCES</u>		
8.	Power to reduce pay and/or allowance of a Government servants treated as on duty.	Il Powers
9.	Power to reduced pay and/or allowance of an officiating Government servant.	Il Powers
<u>INCREMENTS</u>		
10.	Power to allow period spent on extraordinary leave to count for increments.	Il powers, provided the leave was taken on account of illness or any other cause beyond the Government servant's control.
11.	Power to declare that the services in a lower grade or post shall not count for increment when the degraded Government servant is reinstated.	Il Powers.
<u>HONORARIUM AND FEE</u>		
12.	Power to permit a Government servant to receive honorarium or fees up to Rs. 1,000 in a year.	Il powers, provided the service, rendered does not fall within the course of the ordinary duties of the Government servant.
13.	Power to permit a Government servant to receive honorarium or fees from the Pakistan or the West Pakistan Public Service Commission, Universities or Boards of Secondary Education in connection with the examinations held by these institutions.	Il Powers
<u>ADDITIONAL PAY</u>		
14.	Power to grant additional pay where charge of more than one independent post is held by an officer.	Il powers in accordance with the following principles: - i) Where a Government servant is formally appointed to the additional post and discharge full duties of that post; additional pay should be not exceed 20 percent of the presumptive pay of the additional post; provided that where the additional post is a higher post, the Government servant may be allowed as additional pay the difference between the pay admissible to him in the higher post and his pay in the lower post if that be more beneficial to him. ii) Where a Government servant holds the current charge of an additional post the additional pay should not exceed 10 percent of the presumptive pay of the additional post. iii) The additional pay shall be subject to a maximum of Rs. 200 per mensem.
<u>FOREIGN SERVICE</u>		

15.	power to transfer a Government servant to and fix his pay in foreign service.	Il powers, subject to the conditions in Appendix-II of the Fundament Rules, Annexure "A" to Chapter-X of Civil Services Rules, (Punjab), Volume-I Part-I and Rule-113 of the Sind Civil Services Rules. Provided that: - i) the pay and allowances in foreign service do not exceed the pay and allowances which the Government servant would draw from time to time if he were in Government service; and ii) no concessions not admissible to the Government servant are sanctioned in addition to pay.
16.	power to decide the date of reversion of a Government servant after returning from foreign service.	Il Powers
17.	power to order in any individual case that a Government servant outside his own cadre but in his own lime should be given such promotion as he would have got, had he not gone on foreign service.	Il Powers
<u>ABSENCE FROM DUTY</u>		
18.	power to determine that in view of the special circumstances, a Government servant does not cease to be a Government employee after 5 years continuous absence from duty elsewhere than on foreign service.	Il Powers
<u>LEAVE</u>		
19.	power to declare that the former service of a Government servant re-employed otherwise than after superannuating shall count for leave in whole or in part	Il Powers
20.	power to grant leave to a Government servant in respect of whom a Medical Committee has reported that there is no prospect of his ever being fit for duty.	Il Powers
21.	power to permit a Government servant to accept other employment during leave preparatory to retirement.	Il powers in a accordance with rules.
22.	power to allow all kinds of leave except study leave and special disability leave	Il Powers
<u>PENSION</u>		
23.	power to sanction pension in accordance with the rules.	Il powers, provided that Accountant-General, West Pakistan, or other Accounts officer concerned certifies that the pension is admissible.
24.	power to sanction commutation of pension under the rules	Il powers, provided that Accountant-General, West Pakistan, or other Accounts officer concerned certifies that the pension is admissible.
25.	power to count military service towards pension	Il Powers
26.	power to require a ministerial Government servant to retire between the age of 55 and 60 years	Il powers in case of ministerial Government servants to whom the rules in question applies.

27.	Power to grant compassionate pension to a Government servant dismissed or removed owing to misconduct or inefficiency.	Il powers to appointing authority up to half the pension that would have been admissible to a Government servant dismissed or removed if he had retired on a medical certificate.
<u>TRAVELLING ALLOWANCE</u>		
28.	Power to grant permanent Travelling Allowance or conveyance allowance.	Il powers in respect of posts they are competent to create and at rates not exceeding those sanctioned for posts of the same type.
29.	Power to declare a particular Government servant to be entitled to railway accommodation of the higher class than permitted for his grade in the case of a particular journey.	Il powers, subject to a quarterly return in respect of all such cases being furnished to Finance Department.
30.	Power to disallow Travelling Allowance for a journey to attend obligatory examination, if it is considered that the candidate has culpably neglected preparing for it.	Il Powers
31.	Power to sanction Travelling Allowance for Government servants compelled to answer a civil case or criminal charge in connection with official duties.	Il Powers
32.	Power to grant exemption from the rule limiting the drawal of halting allowance for a halt on a tour to a period of 10 days.	Il powers for a period not exceeding 30 days at full rates and for period beyond 30 days at half rates
<u>RE-EMPLOYMENT</u>		
33.	Power to re-employ a Government servant in service after attaining the age of superannuation.	Il powers in accordance with rules and orders to Government issued from time to time.
<u>RELATION OF AGE LIMIT</u>		
34.	Power to permit recruitment in Government service of persons who exceed the age limit prescribed in the rules of various integrating units in force on the 13 th October, 1955.	Il powers in special circumstances which should be recorded in writing in each case and where the service rules provide for such relaxation.
<u>GENERAL PROVIDENT FUND</u>		
35.	Power to grant temporary advances from Provident Fund.	Il powers in respect of ordinary or special advances in accordance with the Provident Fund Rules.
<u>JOINING TIME</u>		
36.	Power to extend joining time	to 30 days
37.	Power to permit the calculation of joining time by a route other than that which travellers habitually use.	Il Powers.

APPENDIX "B"

(RULES 4)

POWERS OF TRANSFERRING AND DISCIPLINARY AUTHORITIES

Sr. No.	Nature of Powers	To whom delegated	Extent of Power
<u>TRANSFER OF CHARGE</u>			
1.	Power to allow making or taking over charge at a place other than the head quarters of Government servant being relieved	Transferring authority	Il powers

2.	power to permit either the relieved or relieving Government servant not to be present at the time of handing over or taking over charge	transferring authority	All powers
<u>INCREMENT</u>			
3.	power to withhold increment of Government servant or to order that he should not cross an Efficiency Bar	Authority competent to inflict punishment other than removal and dismissal	All powers
<u>PAY AND ALLOWANCE</u>			
4.	power to fix the pay and allowance of a Government servant transferred as a penalty to a lower grade or post, up to the maximum of that grade or post.	Authority competent to inflict punishment other than removal and dismissal.	All Powers
5.	power to fix the emoluments of a Government servant during suspension in accordance with the rules.	Suspending Authority	All Powers
<u>LEAVE</u>			
6.	power to accept an officiating Government servant's reasons for not occupying the house placed at his disposal by the permanent incumbent while on leave or transfer	transferring authority or authority granting leave	All Powers
7.	power to direct that a Government servant on leave shall be in occupation of the residence.	transferring authority or authority granting leave	All Powers
8.	power to decide in doubtful or inequitable cases which Government servant shall be held to have been in charge and to whom the pay to the post of Sunday or holiday shall be paid	transferring Authority	All Powers
<u>TRAVELLING ALLOWANCE</u>			
9.	power to sanction the absence of Government servant on duty beyond the sphere of duty.	Controlling officer	All powers, provided the absence does not extend beyond 30 days.
10.	power to decide whether a particular absence from headquarters is absence on duty and that the Government servant in question should be treated as on tour.	Controlling Officer	All Powers, provided the absence does not extend beyond 30 days.
11.	power to restrict duration or frequency of tours.	Controlling Officer.	All Powers, provided the absence does not extend beyond 30 days
12.	power to certify that the journey by motor car or motor cycle between places connected by railway was performed in public interest.	Controlling Officer	All Powers, provided the absence does not extend beyond 30 days
13.	power to sanction travelling allowance to a Government servant for journeys to attend conferences held by Government while on leave	Controlling Officer	All Powers, provided the absence does not extend beyond 30 days
14.	power to sanction grant to Travelling Allowance in cases where a suspended Government servant is required by the suspending authority to make a journey for the purpose of attending a Departmental enquiry.	Suspending Authority.	All powers, but no daily allowance should be allowed.

APPENDIX “C”**(RULES 5)**

1. Chief Conservator of Forests.
2. Chief Engineer (Buildings and Roads)
3. Chief Engineer (Irrigation)
4. Commissioners of Divisions.
5. Director of Agriculture.
6. Director of Animal Husbandry.
7. Director of Education.
8. Director of Health
9. Director of Information.
10. Director of Prisons.
11. Director of Town Planning.
12. Electric Inspector.
13. Registrar, Co-operative Societies.

APPENDIX “D”**(RULE 6)****ADDITIONAL POWERS OF CHIEF SECRETARY**

Sr. No.	Nature of Powers	Extent of Powers
<u>LEAVE</u>		
1.	Power to accept an officiating Government servant's reasons for not occupying the house placed at his disposal by the permanent incumbent while on leave or transfer.	Ill Powers
2.	Power to grant Travelling Allowance to persons not in Government service for attending Commissioners of enquiry and performing obligatory duties in a honorary capacity.	Ill Powers.

13.34 Grant of leave and holidays to work charged Establishment:

The work charged establishment by the very nature of their duties can not be treated as permanent employees. It has therefore been decided that they may be allowed the following concession which should be considered as adequate, particularly when their daily wages of monthly wages are fixed on the assumption that they are concessions which are otherwise available to permanent or temporary regular Government employees:

1. Leave on all Sundays and Gazetted Holidays;
2. No earned leave will be admissible, as it may complicate matters and create a lot of work regarding maintenance of accounts, etc. but casual leave at the following scale may be allowed in addition to (I) above: -
 - (a) Work-charged establishment with more than five year's continuous service
(20)
 - (b) Work-charged establishment with service between two and five year (10)
 - (c) Work-charged establishment with less than two years but more than one year's service
(5)
 - (d) Work-charged establishment with less than one year's service (Nil)

13.35 Quarantine Leave: -

The following authorities are empowered to grant casual leave in the West Pakistan Forest Department.

Sr. No.	Authority	To whom	Extent
1.	Chief Conservator of Forests	Gazetted Officers including conservators and non-gazetted staff of his officer	All Powers
2.	Conservators	gazetted and non-gazetted Government servants serving under them	All Powers
3.	Divisional Forest officer Working Plan Officers Manager, Jallo Rosin Factory	non-gazetted Government servants serving under them	All powers

Casual leave to the Chief Conservator of Forests, West Pakistan is granted by the West Pakistan Government.

- 13.37
1. All members of the Subordinate Forest Service shall wear uniforms: -
 - i) When in attendance on any Gazetted Forest Officer or Gazetted Officer of any other Department unless excused for doing so.
 - ii) When attending any Court.
 - iii) When proceeding on duty into any town or city.
 - iv) When in attendance upon any official of superior rank unless specially excused by that official.
 2. Foresters and Forest Guards will always wear the prescribed cap and belt when on duty, but they need not wear the rest of their uniform except on the occasions mentioned in paragraph 1 above.
 3. All articles of uniform will be supplied at Government expense to Forest Guards and all articles, except boots to Foresters caps, belts, whistles, badges, and stars will only be supplied to Rangers and Deputy Rangers, who will provide themselves with the remainder of the uniform of the prescribed pattern, which must be obtained from the approved contractors, Uniform articles which subordinates are to provide for themselves at their own expense will be included in the indent for uniforms to be submitted by the Divisional Forest Officers on the 15th October each year, the amount required for their purchase being advanced by Government and recovered from the subordinates concerned by deduction from their pay in 3 equal monthly installments. The recoveries will commence from the month following to that in which the clothing is provided.
Articles which are not supplied at Government expense will be billed for separately from those supplied at Government expense. A detailed account of the recoveries to be made from each subordinate on account of articles supplied at Government expense will be maintained in the Divisional Office.
 4. For uniform article to be supplied at Government expense, the following maximum limits are fixed for the purchase of each article: -

Sr. No.	Rank	Name of Articles	Price		
			Rs.	As	P.
	Forest Rangers	One cap	7	8	0
		One belt (cross)	7	8	0
		Badges	0	5	0
		Whistle	1	4	0
		Four stars	0	5	0
	Deputy Rangers	One cap	3	14	0
		One belt (cross)	6	8	0
		Badges	0	5	0
		Whistle	1	4	0
		Two stars	0	5	0
	Foresters	One cap	3	14	0
		One belt	3	8	0
		Badges	0	5	0
		Whistle	1	4	0
		Pant Khaki	6	8	0
		Shirt Khaki	4	0	0
		Haversack	4	4	0
	Forest Guards	One cap	3	14	0
		One belt	3	8	0
		Badges	0	5	0
		Whistle	1	4	0
		Pant Khaki	6	8	0
		Shirt Khaki	4	0	0
		Haversack	4	4	0
		Ammunition boots	22	0	0
		Forest Guard axe	-	-	-

- Note:** (a) Forest Guards serving in the Hill Divisions are supplied with warm shirts instead of khaki drill shirts.
 (b) Forest Guards in charge of river beats are also supplied with hammer axes.

SPECIFICATIONS

A-CAPS

Forest Rangers	Cap of Khaki serge cloth having a triangle piece of scarlet and green serge, with a till a badge.
Deputy Rangers	Cap of Khaki serge as for Forest Rangers except till a badge.
Foresters	Cap of Khaki serge having a triangle piece of green serge, with scarlet border.
Forest Guards	Cap of Khaki serge having a triangle piece of green serge.

B-FULL DRESS UNIFORMS**FOREST RANGERS.**

<i>Summer dress:</i>	Shirt and Pant	Army Pattern (Khaki)
<i>Winder dress</i>	Shirt and Pant Jursec	Army Pattern (Khaki)

DEPUTY RANGERS

<i>Summer dress</i>	Shirt and Pant	Army Pattern (Khaki)
<i>Winder dress</i>	Shirt and Pant Jursec	Army Pattern (Khaki)

FORESTERS

<i>Summer dress</i>	Shirt and Pant	Army Pattern (Khaki)
<i>Winder dress</i>	Shirt and Pant Jursec	Army Pattern (Khaki)

FOREST GUARDS

<i>Summer dress</i>	Shirt and Pant	Army Pattern (Khaki)
<i>Winder dress</i>	Shirt and Pant Jursec	Army Pattern (Khaki)

C-HARVERSACKS

Khaki drill canvas.

D-WHISTLES

Police pattern worn with green lanyard over the left shoulder under the shoulder strap.

E-BADGES AND STARS

Forest Rangers	The work "Forests" in silver provided with 2 "hafts" and slide and fixed ½" above the joint of the shoulder strap and two 5 pointed white metal stars on each shoulders.
Deputy Rangers	The word "Forests" in silver on shoulder strap as for Forest Rangers and 5 pointed white metal stars, on each shoulder.
Foresters and Forest Guards	The work "Forests" in black metal to be worn ½" above the joint of the shoulders.

F-BELTS

Forest Rangers	Brown leather belt with brass clasp (Sealed pattern)
Deputy Rangers	Brown leather belt with brass clasp (Sealed pattern)
Foresters	Brown leather belt with white metal clasp (Sealed pattern)
Forest Guards	Brown leather belt with white metal clasp (Sealed pattern)

G-BOOTS

Forest Rangers	Brown laced boots.
Deputy Rangers	Brown laced boots.
Foresters	Ammunition boots
Forest Guards	Ammunition boots

13.38 Indent for uniforms:

All indents for uniforms should be placed direct on the authorized firms, or through the Circle Regions Office.

13.39 **Uniforms of temporary establishment:**

Uniforms to watchmen or other menials may be supplied subject to the sanction of Chief Conservator of Forests, or Conservator of Forests, as the case may.

13.40 **Liveries to peons:**

Winter season:

Peons in personal attendance of CCF, ACCF, CFs and Director	Uniform of Jamadar without badges.
Peons	<ul style="list-style-type: none"> i) One cap of green serge having a triangle piece of scarlet once a year. ii) One khake warm coat once in two years. iii) One Khaki warm pant once in two years. iv) One crescent badge for cap v) Chaplies (Black) once in two years.

Summer season:

Jamadars in personal attendance on the Chief and Additional Chief Conservator of Forests	<ul style="list-style-type: none"> i) Three coats (Bushirts) of khaki drill once in two years. ii) Three pants of khaki drill once in two years. iii) Two badges (F.D) in black metal to be worn ½" above the joint of the shoulders. iv) One cloth belt with coats.
Jamadars in personal attendance on the Conservator and Directors.	<ul style="list-style-type: none"> i) Three coats (Bushirts) of khaki drill once in two years. ii) Three pants of Khaki drill once in two years. iii) One cloth belt with coats.
Peons in personal attendance of CCF, ACCF, CFs and Director.	Uniform of Jamadar without badges.
Peons.	<ul style="list-style-type: none"> i) Two coats (Bushirts) of Khaki drill once in two years. ii) Two pants of Khaki drill once in two years.

Uniforms for Drivers (Jeep drivers, truck drivers, etc.)

Winter season: -

- i) One warm (khaki) coat once in two years and one pant.
- ii) One cap as for Forest Guards
- iii) Chaplies (Black) once in two years.

Summer season: -

- i) Two khaki drill coats or bushirts once in a year.
- ii) Two khaki drill pants once in a year.

In order to enable the Audit office to exercise a proper check the following statement will be sent to him by Divisional Forest Officers whenever any uniform articles are supplied to any subordinates at Government expense: -

Class of Government servant	No. of Government servant	Articles of uniform supplied	Date of last supply	Rate per article	Total amount charged	No. and date of the voucher on which	Remarks.
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	entitled to uniform					charged	

6. All subordinates will be responsible for the proper maintenance of their uniform articles, and will be charged the full cost of replacements within the period of life prescribed for each article unless in the opinion of the Divisional Forest Officer the uniform has been unavoidably lost or damaged, e.g. in a fire in the execution of a subordinate's duty or other circumstances beyond the subordinate's control.
7. Pants and Shirts (2 pairs) and Haversacks will be issued to Forester and Forest Guards once in two years. Ammunition boots will be issued once in two years. These article will be returned and written off from the stock after use.
8. New caps will be issued free of charge to Forest Rangers after every two years. Similarly, Deputy Rangers and Foresters and Forest Guards will be supplied after every two years. Belts (excluding clasps which last for an indefinite period) will be issued to all ranks after 3 years.
9. No article of clothing supplied by Government whether written off from the stock or not can become the property of any subordinate. Unserviceable uniform articles must be burnt in the present of the Divisional Forest Officer who alongwith the statement prescribed above will send a certificate to the Audit Office to the effect that this has been done.
10. A register will be maintained in each Divisional Office, showing to which Rang each article of uniform supplied at Government expense has been issued, with dates. Every Range Officer will maintain register showing to what subordinate the articles are issued and obtain a receipt for the same on the usual printed Form.
11. Serial numbers on beat hammers to be given to Forest Guards in River Divisions will be serial within each Division and each Guard will retain his number as long as he remains in same Division.

MEDICAL ATTENDANCE RULES

13.41 *The Medical attendance rules were issued by the Government of West Pakistan under Health Department Notification No. 4/III-S.O.-(X)57, dated 24th July 1959 and as amended to date are reproduced below: -*

In pursuance of the Presidential Proclamation of the 7th day of October, 1958 and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased to make and promulgate the following rules: -

1. I) These rules may be called the West Pakistan Government servants (Medical Attendance) Rules, 1959.
 - II) They shall apply to all Government servants other than those in Class-IV service, and rule 12 shall apply to Class-IV Government servants, under the rule-making control of the West Pakistan Government when they are on duty or leave or under suspension in Pakistan, Provided that the: -
 - a) entered the service of the Government of West Pakistan on or after the 14th October, 1955, or
 - b) select to be governed by them under sub-rule(3), and when so applicable, these rules shall be in substitution of the corresponding provisions of the rules under which they were governed before the issue of these rules.

Rules 13 shall be applicable to such Government servants during the period they are on duty abroad.

- III) Government servants who entered service before the 14th October, 1955 may elect to continue to be governed by the existing Medical Attendance Rules applicable to them or to accept these rules. The option given by this sub-rule shall be exercised within a period of eighteen months from the date of publication of these rules in the West Pakistan Gazette and shall be communicated in writing to the Accounts Officer/Controlling Officer concerned in the case of Gazetted Officers and to the appointing authority in the case of non-gazetted staff, and once so exercised shall be final. Government servants who do not exercise the option within the aforesaid period shall be deemed to have finally opted for the existing rules.

(3a) These rules will take effect from 24th July, 1959.

2. In these rules, unless there is anything repugnant in the subject or context: -
- a) "Authorized Medical Attendant" mean: -
 - i) in respect of a Gazetted Government servant, or whose pay is not less than Rs. 500 per mensem, the Principal Medical Officer of the district appointed by Government to attend officers in the District;
 - ii) In respect of a non-gazetted Government servant whose pay is less than Rs. 500 but more than Rs. 150 per mensem a Medical Officer appointed by Government to attend its officers in the station;
 - iii) In respect of any other Government servant an Assistant Medical Officer similarly appointed.
 - b) "District" means the district in which the Government servant falls ill.
 - c) "Family" means wife/husband, legitimate sons and daughters and step-children of a Government servant, residing with and wholly dependent upon him.
 - d) "Government" means the Government of West Pakistan.
 - e) "Hospital" means a Government Hospital, a Government dispensary, a Government Dental Hospital, a Hospital maintained by a local authority and any other hospital with which arrangements have been made by Government for the treatment of its employees.
 - f) "Medical Attendance" means: -
 - i) in respect of a Government servant specified in subclause (I) to clause(a). an attendance in hospital or at the residence of the Government servant, including such pathological, bacteriological radiological or other methods of examination for the purposes of diagnosis as are available in any Government hospital in the district, and are considered necessary by the authorized medical attendant, and such consultation with a specialist or other medical officer in the service of Government stationed in the province as the authorized medical attendant may determine.
 - ii) In respect of any other Government servant attendance at a hospital or in case of illness which compels the patient to be confined to his residence at the residence of the Government servants, including such methods of examination for purposes of diagnosis as are available in the nearest Government Hospital and such consultation with a specialist or other Medical Officer of Government stationed in the district as the authorized Medical attendant certifies to be necessary to such extent and in such manner as the specialist or Medical Officer may in consultation with the authorized Medical attendant determine;
 - g) "Patient" means a Government servant to whom these rules apply and who has fallen ill.
 - h) "Treatment" means the use of all medical and surgical facilities available at the Government hospital in which a Government servant is treated, and includes: -
 - i) the employment of such pathological, bacteriological, radiological or other methods as are considered necessary by the authorized medical attendant;
 - ii) the supply of such medicine, vaccines, sera or other therapeutic substance as are ordinarily available in the hospital;
 - iii) the supply of such medicines, vaccines, sera or other therapeutic substances not ordinarily so available as the authorized medical attendant may certify in writing to be essential for the recovery or for the prevention of serious deterioration in the condition of the Government servant;
 - iv) such accommodation as is ordinarily provided in the hospital and is suited to his status;
 - v) such nursing as is ordinarily provided to in-patients by the hospital and;

- vi) the specialist consultation described in clause(f) but does not include diet, or provision at the request of the Government servant of accommodation superior to that described in sub-clause(iv).
3. (I) A Government servant shall be entitled, free of charge to medical attendance by the authorized medical attendant.
- (2) Where a Government servant is entitled under sub-rule(I) free of charge, to receive medical attendance, any amount paid by him on account of such medical attendance shall, on production of a certificate in writing by the authorized medical attendant in this behalf be re-imbursed to him by Government.
4. (1) When the place at which a patient falls ill is not the headquarters of the authorized medical attendant: -
- a) the patient shall be entitled to travelling allowance at tour rates for the journey to and from such headquarters or
 - b) if the patient is to ill too travel the authorized medical attendant shall be entitled to travelling allowance at tour rates for the journey to and from the place where the patient is.
- (2) Application for travelling allowance under sub-rule(I) shall be accompanied by the certificate in writing by the authorized medical attendant stating that medical attendance was necessary and if the application is under clause(b) of that sub-rule, that the patient was too ill to travel.
5. (1) if the authorized medical attendant is of opinion that a case of a patient is of such a serious or special nature as to require medical attendance by some person other than himself or that the patient requires anti-rabic treatment, he may, with the approval of the Regional Deputy Director of Health Services:
- a) send the patient tot he nearest specialist or other medical officer as provided in clause (f) of rules 2 by whom in his opinion medical attendance is required for the patient or in the case of anti-rabic treatment to the place in the Province where such treatment is available;
 - b) if the patient is to ill too travel summon such specialist or other medical officer to attend upon the patient
- (2) A patient sent under clause (a) of sub-rule(1) shall on production of a certificate in writing by the authorized medial attendant in this behalf, be entitled to travelling allowance at tour rates for the journeys to and from the headquarters of the specialist or other medical officer or the place where he is sent for anti-rabic treatment.
- (3) A specialist or other medical officer summoned under clause(b) of sub-rule(1) shall, on production of a certificate in writing by the authorized medical attendant in this behalf, be entitled to travelling allowance at tour rates for the journey to and from the place where the patient is.
6. (1) A Government servant shall be entitled, free of charge: -
- i) to treatment;
 - a) in such Government hospital at or near the place where he falls ill as can, in the opinion of the authorized medical attendant, provide the necessary and suitable treatment; or
 - b) if there is no such hospital as is referred to in sub-clause(a) in such hospital other than a Government hospital at or near that place as can, in the opinion of the authorized medical attendant, provide the necessary and suitable treatment;
 - ii) to anti-rabic treatment at the nearest Government Hospital in the Province providing such treatment.
 - (2) Where a Government servant is entitled under sub-rule(1) free of charge, to treatment or anti-rabic treatment, treatment in a hospital, any amount paid by him on account of such treatment shall, on production of a certificate in writing by the authorized medical attendant in this behalf, be re-imbursed to him by Government. The charges for diet, if levied in a Government Hospital from patients, shall be borne by the Government servant himself.
 - (3) The head of the Department/Attached Department or such officers to whom he may delegate his powers in this behalf, shall be competent to order re-imburement under the last preceding sub-rule and sub-rule(2) of rule 3 (not exceeding Rs. 200 in each case).
 - (4) If a Government servant is treated in a hospital maintained by Government the free treatment will constitute an ordinary function of the hospital and the Health Services

- Department will bear the charge which will be debited to the primary unit of appropriation "Other allowances and Honoraria" under head "38-A Health Services".
- (5) If a Government servant is treated in a hospital maintained by a local body or in any other hospital where he is to pay for his treatment, he shall himself make the payment in the first instance and recover the amount from Government afterwards. Before claiming re-imburement, he should obtain from the hospital authority a copy, if possible of the printed tariff of the hospital, a bill in full detail and also a duly signed receipt in token of having made the payment and present them to the head of his office. The head of the office shall check the bill with the tariff and after obtaining the sanction of the competent authority, if necessary, draw the amount payable on a contingent bill form for which the hospital bill and the receipt will form the vouchers. The amount shall then be disbursed to the Government servant. Such charges are debitable to the primary unit of appropriation "Other allowances and Honoraria" of the account head appertaining to the Department to which the Government servant belongs.
7. (1) if the authorized medical attendant is of opinion that owing to the absence or remoteness of a suitable hospital or to the nature of the illness, a Government servant cannot be given treatment as provided in clause(1) of sub-rule (1) of rule 6, the Government servant may receive treatment at his residence.
- (2) A Government servant receiving treatment at his residence under sub-rule(1) shall be entitled to receive towards the cost of such treatment incurred by him a sum equivalent to the cost of such treatment he would have been entitled, free of charge, to receive under these rules if he had not been treated at his residence.
- (3) Claims for sums admissible under sub-rule (2) shall be accompanied by a certificate in writing by the authorized medical attendant stating: -
- a) his reasons for the opinion referred to in sub-rule (1);
 - b) the cost of similar treatment referred to in sub-rule (2);
8. (1) Charges for services rendered in connection with, but not included in, medical attendance on or treatment of a patient entitled, free of charge, to medical attendance or treatment under these rules, shall be determined by the authorized medical attendant and paid by the patient.
- (2) if any question arises as to whether any service is included in medical attendance or treatment, it shall be referred to Government and the decision of Government shall be final.
9. The Controlling Officer of a patient may require that any certificate required by these rules to be given by the authorized medical attendant for travelling allowance purposes shall be countersigned: -
- a) in the case of a certificate given by the principal medical officer of a district, by the Regional Deputy Director of Health Services and
 - b) in the case of a certificate given by an other medical officer of a district by the Principal Medical Officer of the district.
10. The family of a Government servant shall be entitled, free of charge, to medical attendance and treatment on the scale and under the conditions allowed to the Government servant himself, at a hospital at which the Government servant is entitled to receive treatment free of charge or at hospital specially recognized for the treatment of families of Government servants. This shall include confinement of a Government servant's wife in a hospital, but not prenatal or postnatal treatment at a Government servant's residence.
11. These rules shall also apply to retired Government servant's subject to the following modifications: -
- i) Relief shall be admissible only for treatment in hospital and not otherwise. In other words treatment at residence and re-imburement of expenditure on purchase of medicine is not covered;
 - ii) The medical relief in hospital is restricted to a retired Government servant, his wife/her husband and not minor children; and other dependents are not covered.
12. Class-IV Government servants and their families are entitled free of charge, to medical, surgical and nursing treatment as in patients in the general wards of a Government hospitals and they are entitled to re-imburement of medical expense incurred by them on their treatment in the general wards in a Government hospital, provided they produce a certificate to this effect given in writing by the authorized medical attendant. The Assistant Medical Officer appointed by Government to attend its Class-IV Government Servants in the station will be authorized medical attendant in the case of Class-IV Government servants.

13. Government servants who are sent abroad on duty by Government shall be allowed the following facilities for purposes of medical treatment during the period they are on duty abroad: -
- i) Reasonable cost of treatment will be met by Government, if a Government servant actually falls ill while he is on duty abroad. The treatment will be on the scale laid down in the above rules;
 - ii) No routine check-up will be permitted at Government expenses nor would Government accept liability for treatment of any disease from which Government servant may have been suffering while in Pakistan and for which he may take the opportunity of his visit to foreign country to receive treatment. Cases in which a disease from which a Government servant may have been suffering while in Pakistan, takes a turn for the worse and requires urgent treatment may be considered on merits;
 - iii) The treatment would be limited to the country and the place to which the Government servant has been sent on duty.
14. Government may relax provisions of these rules in cases of special, hardship.

13.42 Medical facilities as applicable to Class-IV Government servants have been given in the above Medical Attendance Rules in Para-12.

13.43 Date of birth:

The date of birth of an officials in whose case the year and month of birth are known but he precise date is unknown will be assumed for the purpose of pension etc. to be the 16th of the month.

When a person who first entered military employ is employed in Civil Department, his date of birth for the purpose of his civil employment should be as under: -

- (1) That in such cases the Government servant concerned should be assumed to have completed the stated age on the date of attestation, e.g. if an ex-soldier was enrolled on 1st January, 1958 and if on that date his age was stated to be 18, his date of birth should be taken as 1st January, 1940.
- (2) For the sake of uniformity of practice, the method given in paragraph (1) above should also be followed in case where a person enters civil employ without having rendered any military service and is unable to give his date of birth but gives his age. The rules in article 62(I) (b) of the civil account code, Volume-I will be amplified or amended as the case may be in due course.

13.44 Declaration of age:

A declaration of age made by a Government servant at the time of or for the purpose of entry into Government servant in question be deemed to be conclusive unless he applies for correction of his age as recorded within two years from the date of his entry into Government service. Government, however, reserves the right to make a correction in the recorded age of a Government servant when it is satisfied that the age recorded in his service book or in the history service of a Gazetted Officer is incorrect and has been incorrectly recorded with the object that the Government servant may derive some unfair advantage therefrom.

When a Government servant, within the period allowed above makes an application for the correction of his date of birth as recorded a special enquiry should be held to ascertain his correct age and reference should be made to all available sources of information, such as certified copies of entries in the Municipal Birth Registers, University or School age certificates. It should however, be remembered that it is entirely discretionary on the part of the sanctioning authority to refuse or grant such application and no alteration should be allowed unless it has satisfactorily been proved that the date of birth as originally given by the application was a bonafide mistake and that he had derived no unfair advantage therefrom.

The result of ever such enquiry should, in the case of non-gazetted servants, be briefly stated in their service books and if a correction is sanctioned the fact should be reported to the Audit Office.

The Chief Conservator is empowered to sanction an alteration in the declared date of birth of non-gazetted members of the subordinate services. In the case of gazetted officers an alteration can be sanctioned only by Government.

13.45 Maintenance of Acquittance Rolls and verification of service:

The following instructions for maintenance and preservation on Acquittance rolls, verification of services of subordinates (superior and inferior) will be strictly complied with: -

- i) The maintenance of separate Acquittance rolls should be dispensed with;
- ii) The receipts of the payees should be taken on the office copy of the pay bills in form No. C.A.C.10;
- iii) The pay bills should be preserved for the period of six years and the following procedure should
 - (1) Before the bills are destroyed the periods of temporary and officiating service should be verified by the heads of offices from the pay bills concerned and the fact of verification recorded under proper attestation in the service books; the heads of offices should also invariably give necessary particulars with reference to Articles 370 and 371 of the Civil Service Regulations in order to enable the audit Office to decide later on, by reference merely to such particulars, whether the temporary or officiating service will qualify for pension or not; for example, in the case of officiating service the nature of the vacancy in which the Government servant officiated and in the case of temporary service, whether the temporary post was subsequently made permanent should be stated.
 - (2) The service books in each office should be taken up for verification at a fixed time in the year, say in January, by the head of the office who, after satisfying himself that the service of the Government servant concerned is correctly recorded in his service book, should record in it a certificate in the following form over his signature: -

“Service verified up to _____ (dated)
from _____ the record from which the
verification is made)”

The head of the office in recording the annual certificate of verification should into the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement in writing by the Government servant as well as record of the evidence of his contemporaries is attached to the book

- (3) When a non-gazetted officer is transferred from one office to another the head of the office under whom he was originally employed, should record in the Service Book under his signature the result of the verification of service, with reference to pay bills and Acquittance rolls, in respect of the whole period during which the officer was employed under him, before forwarding the Service Book to the office where the services are transferred.

13.46 **Application of Government Servant Conduct Rules to Forest Officers:**

The Government Servants conduct Rule apply to Forest Officers of all classes and grades.

Note: Persons holding menial offices shall not be regarded as Government servant for the purposes of these rules.

Members of all services are prohibited from approaching member of the Legislatures for the redress of their grievances.

13.47 **Prohibition regarding approaching members of Legislature or communications of officials information to them:**

They are also warned not to communicate or disclose to non-official persons information that has been obtained from official sources or has come into their possession in the course of their official duties.

13.48 **Memorials from public bodies concerning transfers etc.:**

Government occasionally receives telegrams and memorials from political or semi-political bodies regarding the postings or transfers of individuals officials.

The Governor in Council, acting with his Ministers warns all officers that representations of this nature as regards their official movement, whether transfer, promotion, or the like, by political or semi-political associations so far from being of any advantage to the officials concerned, as there will be natural suspicion that such interest is being evinced at the suggestion of the officials themselves. It is perhaps un-necessary to add that if proof is forthcoming that such associations are taking action at the request of

an official, this will be taken as ground for disciplinary action by Government against the official concerned.

13.49 **Prohibition regarding criticism of Government policy:**

A Forest Official is not at liberty to make an attack upon what he knows or believes to be the policy or procedure deliberately approved by the Government; and that it is no justification of such attack that he is actuated by conscientious motives or has a strong conviction of the correctness of his own judgment. It is improper for any officer to convey to the public, whether in writing or in a speech or otherwise, any opinion upon matters of Government policy which are or are likely to become the subject of public discussion.

13.50 **Communication to the Press:**

It is forbidden for any member of the Forest Department to send any contribution to the Press whether under his own name or anonymously on any question of professional forestry or dealing with any matter connected with forest administration or forest policy, unless such article has been approved by the Chief Conservator. This order does not apply to articles in the "Pakistan Forester".

13.51 **Acceptance of wedding presents:**

Forest Officers are not allowed to accept contributions in cash or in kind on the occasion of marriage, in their families, except personal wedding presents of reasonable value from personal friends, provided their receipt is reported to higher authorities.

The lists of wedding presents and contributions of gazetted officers shall be reported to Government; and those of non-gazetted officers shall be scrutinized and order passed thereon by the Chief Conservator of Forests.

13.52 **Declaration regarding immovable property:**

Every person (excluding menials) on appointment to the department is required to make declaration in Universal Form No. 76-A of immovable property in Pakistan held or acquired by him, his wife, sons, father, brothers or nephews. The Pakistan Forest Service Officers, however, under the Government Service Conduct Rules will report only on immovable property held or acquired by himself, his wife, or any member of his family living with or in any way dependant upon him. Any subsequent additions or alterations should be reported as soon as they occur. The declarations of gazetted officers shall be submitted to the Government and those of non-gazetted officers after scrutiny, filed with their service books.

Every Government servant will write up his declaration form annually or record a certificate thereon that there has been no addition to his immovable property during the previous year.

The record of the immovable property held by Clerks and Forest subordinates above the rank of forest Guards will be maintained in the Chief Conservator's Office and that of Forest Guards in the Divisional Offices.

13.53 **Acquisition of immovable property:**

A Government servant shall not acquire any immovable property in Pakistan by purchase or gift without the previous sanction of the competent authority.

It is the duty of every official to acquaint his relatives with the above orders in order they do not acquire without his knowledge and sanction of the competent authority, any property in his name.

Note: The Chief Conservator is authorized to sanction acquisition by Forest subordinate and Clerks.

13.54 **Declaration about investment made or moveable property acquired:**

Officers of the Provincial and subordinate Forest Services are liable to be called upon to render an account of investments made or movable property acquired by themselves or their near relatives should the public interests, in the opinion of the Governor in Council require that such a demand should be made and they will be held responsible for the accuracy of any information furnished by them in regard to these matters. All such reports, whenever, called for, will of course be treated as strictly confidential.

13.55 **Political Organizations:**

Government servants are debarred from joining any political movement. Conservators and Forest Officers must ensure that Government servants under their control remain aloof from all such movements.

13.56 **Expressions of opinion by Forest Officers on question of policy:**

Forest Officers may not express their opinion on the policy of the department unless that opinion strictly accords with the policy communicated by Government or by the Chief Conservator.

13.57 **Attendance of Government servants at public and private entertainment's their honour:**

A Government servant shall not, except with the previous sanction of Government, attend a public entertainment in his honour, and as a matter of practice, such sanction will not given. The sanction of the Chief conservator of Forest is necessary for a Forest Officer to attend a fare will entertainment of a private nature given on his behalf.

13.58 **Rent free quarters:**

The following subordinates are entitled to rent-free quarters: -

1. Tramways establishment, Changa Manga.
2. Beldars employed in the plantations.
3. Deputy Rangers and Foresters.
4. Forest Guards
5. Forests Rangers in charge of ranges in which quarters exist.
6. Range Clerks where quarters are available.

Where quarters are not available the following are entitled to compensatory allowances noted against each subject to the revision in view of the integration of various units into West Pakistan: -

Forest Rangers	4.00	Per mensem
Deputy Rangers	2.00	per mensem
Foresters	1.50	per mensem

Conservators are authorized to hire quarters for Forest Guards where Government quarters are not available at a monthly rent not exceeding Rs. 2-8-0 in each case.

Peons are allowed to occupy Government quarters where they exist, but Government is under no obligations to provide such quarters where they do not exist.

When gazetted officers not entitled to rent-free accommodations occupy quarter meant for free occupation by subordinates, they will be charged rent assessed and the rules prescribed in Part-II of Chapter-V of the Civil Service Rules, Volume-I Part-I.

EXAMINATIONS

13.59 ***Forest officers Departmental Examination:*** The rules for the departmental examination of forest officers were issued by the Government of West Pakistan under Agriculture Department Notification No. S&A-H-III-17(2)/59, dated 23rd June, 1961 and are reproduced below: -

In pursuance of the Presidential proclamation of the seventh day of October, 1958 and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased in supersession of:

- i) the rules contained in Chapter-IV of the Rules for the Departmental Examinations of Forest Officers in the Province of Sind;
- ii) articles 4.68 and 69 of the Punjab Forest Manual; and
- iii) the rules notified by the former North-West Frontier Province Government under Notification No. 26384/D.F/18/46-DD, dated the 16th October, 1943.

To make the following rules for the departmental examination of officers of the Forest Department in West Pakistan: -

1. (1) These rules may be called the forest Officers Departmental Examination rules, 1960;
- (2) They shall come into force at once.
2. All Class-I and Class-II Forest Officers, other than those who have qualified in the Departmental Examination held under the rules superseded by these rules, are required to pass the examination prescribed here under.
The examination shall be in the following subjects:
 - (1) Land Revenue.
 - (2) Forest Laws
 - (3) Procedure and Accounts.

(4) Regional Language.

4. (1) The Examination shall be held half yearly in April, May and October, November of each year at such places as may be notified by the Chief Conservator of Forests, West Pakistan.
- (2) A list of officers who have qualified in the Examinations, shall be maintained in the office of the Chief Conservator of Forests.
- (3) Officers desiring to appear in the Examination shall give such notice to the Chief Conservator of Forests, fifteen days before the examination is due to be held and specify in the notice the subjects in which they intend to appear.
- (4) Notwithstanding anything contained in sub-rule(1) no examination need be held unless a notice under sub-rule(3) is received from not less than two Forest Officers intimating their intention to appear in the examination.
- (5) The examination shall be conducted in accordance with the following provisions: -
- a) **Land Revenue:** - The examination shall be in writing and shall comprise: -
- i) not less than six questions on the law and subjects discussed in Baden-Powel's "Short Account of the Land Revenue and its Administration in the former British India."
 - ii) One question on rural reconstruction to test officers knowledge of the problem of village life and their solution and
 - iii) one or more questions from standing order No. 28 of the West Pakistan Board of Revenue regarding land acquisition and the Land Acquisition Act 1984.

Note: Officers desiring to appear in the Examination should read the book "What is village Aid" by Cark C. Taylor and "Village Aid in West Pakistan" produced by Chief Information Officer, Village Aid Administration, West Pakistan".

Note: Officer should be acquainted generally with the contents of Baden-Powel's "Short Account of the Land revenue and its Administration in the former British India" and should have a detailed knowledge of its contents so far as they relate to Pakistan.

- b) The paper shall be set by one or more Secretaries to the Board of Revenue.
 - c) The total number of marks for the paper shall be 60. An examinee who secures 25 or more marks shall be deemed to have passed in the subject, and if he secures 45 or more marks, he shall be considered to have passed with credit.
 - d) Use of books shall not be allowed.
- a) **Forest Laws:** The examination shall be similar to that in Land Revenue, the questions being on the laws and subjects discussed in Baden-Powel's "Forest Law" "the Forest Act, 1927" "The cattle Trespass Act 1971. "The Punjab Forest (Sale of Timber) Act 1913, "The Punjab Land Preservation (Chos) Act, 1900" "The West Pakistan Protection of Wild Life Ordinance, 1959" "The Hazara Forest Act, 1936", "The North West Frontier Province protection of Trees and Brushwood Act, 1949" "The Kohat Mazri Control Act, 1952" "The Thal Development (Amendment) Act, 1955" "The Punjab Fisheries Act, 1914" "The Fisheries Act 1897" "The Punjab Law Act 1872" "The Bahawalpur Cattle Trespass Act 1944" and the rules contained in the Forest Manual, Volume-I for West Pakistan, under the above Acts.
- b) The paper shall be set by one or more officers, not below that rank of conservator, nominated for the purpose by the Chief Conservator of Forests.
 - c) The total number of marks for the paper shall be 60. An examinee securing 25 or more marks shall be considered to have passed in the subject, and if he secures 45 or marks, he shall be considered to have passed with credit.
 - d) The use of books shall be allowed.
- a) **Procedure and Accounts:** The examination shall be in writing and shall comprise 12 questions or more on the following subjects: -
- i) Forest Department Codes, 6th and 7th Editions,
 - ii) Forest Account Code.
 - iii) Civil Accounts Code, and
 - iv) Fundamental Rules and rules regarding the general conduct of business in the Forest Department.

- b) The questions shall be such as to test the candidates efficiency both as a Range Officer and Divisional Officer.
 - c) The paper shall be set by the Chief Conservator of Forests, himself or by an officer not below the rank of a Conservator nominated by him.
 - d) The total number of marks for the paper shall be 90. An examinee securing 45 or more marks shall be deemed to have passed in the subject, and if he secures 75 or more marks he shall be deemed to have passed with credit.
 - e) The use of books shall be allowed.
- A) ***Colloquial Test in Punjabi, Sindhi and Pushto:*** All Forest Officers other than those whose mother tongue is Punjabi, Sindhi or Pushto shall be required, to pass a compulsory test in colloquial Punjabi, Sindhi or Pushto, as the case may be.
 - B) The test shall be the ability to converse with a ordinary educated person called in by the Examiner on common subjects, and on the business of the Forest Department.
 - C) The test shall be held by the Chief Conservator of Forests, West Pakistan or by two officers, not below the rank of Conservator, nominated by the Chief Conservator.
 - D) The total marks for the test shall be 60 and 45 or more marks shall be necessary for qualifying in the test.
- 13.60 ***Clerks Examination:*** The rules for the examination of Clerks in the West Pakistan Forest Department have not yet been framed by the Government.

PART-III-----POWERS

CHAPTER---XIV-----FINANCIAL POWERS

- 14.1 The latest orders delegating powers under Financial Rules and Powers of RE-appropriation have been issued by the Government of West Pakistan under Services and General Administration Department's notification No. PRC/3-3/62, dated 21st March 1962, and are reproduced below: -

SERVICES AND GENERAL ADMINISTRATION DEPARTMENT

NOTIFICATION

THE 21ST MARCH 1962

No. PRC/3-3/62 – In pursuance of the Presidential Proclamation of the seventh day of October, 1958 and in exercise of all powers enabling him in that behalf, the Governor of West Pakistan is pleased in supersession of all previous rules, orders, instruments, etc. relating to the delegation of powers under the Financial Rules and Powers of Re-appropriation in force in the Province of West Pakistan or any part thereof, to make the following rules, namely: -

THE WEST PAKISTAN DELEGATION OF POWERS UNDER
THE FINANCIAL RULES AND THE POWERS OF
RE-APPROPRIATION RULES, 1962

1. ***Short title and commencement:*** (1) These rules may be called the West Pakistan Delegations of Powers under the Financial Rules and the Powers of Re-appropriation Rules, 1962

(2) They shall come into force with immediate effect except in respect of Department remaining to be re-organized in pursuance of the report of the Provincial Re-

organization Committee wherein they shall come into force from such date or dates as the re-organization of such Departments is to take effect

2. **Definition** - In those rules unless the context otherwise requires the following expression shall have the meaning hereby respectively assigned to them that is to say :-

- (a) "Administrative Department" means a self-contained a self-contained administrative unit in the west Pakistan secretariat responsible for the conduct of business of government in a district and specified sphere;
- (b) "Chief Secretary" means the Chief secretariat to Government
- (bb) "Deputy Commissioner" includes a Political Agent;
- (c) "Government" means the Government of West Pakistan :and "Office in Category 1" "Office in Category 11", "Office in Category 111" and "Office in Category IV", respectively, means the office specified in Part 1, Part 11, Part 111 and Part IV of the First Schedule to these rules.

3. **Delegation of powers** - The powers specified in column 2 of the Second Schedule to these rules, shall to the extent mentioned in column 4 thereof, be exercised by the authorities specified against such powers in column 3 of the said Schedule .

By order of the Government of West Pakistan.

S.FIDA HASSAN

Chief Secretary to the Government of West Pakistan

FIRST SCHEDULE

[See Rule 2 (d)]

PART I - Office in Category I

A. Secretaries to Government

B. Heads of Regional Office_

Chief Conservator of Forests.

PART II - OFFICERS IN CATEGORY II

Office-in-charge of independent office in grade above the Senior Class I Scale [and Divisional Forest Office]

PART III - Officers in Category III

Office -in-charge of independent offices in Senior Class I Scale.

PART V - Officers in Category IV

Drawing and Disbursing other than those specified In Parts I, II and III.

Inserted by the S.&G .A . D. Notification No.PRC.3.3/62,dated 5th May 1962.

Added by the S.&G.A.D .notification No.PRC.3.3/62dated 18th June 1962.

SECOND SCHEDULE

(See Rule3)

Serial No.	Nature of powers	To whom delegate	Extent
1	3	3	4

Part I - Powers Common To All Departments

1	Creation of post ..	(1)Administrative Department. (ii) officer in category I (iii)officers in category II.	Full powers. Full powers to sanction posts other than Class I posts. Full Powers to sanction non-gazetted posts. Note-The above powers are subject to the condition that:- (i)the expenditure can be met from within the budget provision, lumb sum or otherwise, for "Pay of Officers" and "Pay of Establishment" or the post can be accommodated within the budget provision by retrenchment of existing posts or by utilization of savings which may accrue under the heads "Pay of Officers" and "Pay of Establishment ,,and (ii) the posts are created for a period not exceeding one year or till the 30 th May next following ,whichever is shorter.
2	Abolition of post	(i)Administrative Department. (ii)Officers in Category I. (iii)Officers in Category II.	Full powers. Full powers in respect of all posts other than Class I Posts. Full powers in respect of all non-gazetted posts. Note - All orders regarding creation and abolition of posts passed by the Administrative Department or Officers in categories I and II should be communicated to the Audit and copies endorsed to the finance Department.)

S.No.	Nature of power	To whom delegated	Extent
1	2	3	4

Part I--- Powers common to all Departments ----contd

3	Sanctioning expenditure Debatable to contingencies :	Administrative Department Officer in category I Officer in category II	Full power Full power Each item not exceeding
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	<p>(a) To sanction expenditure on items specifically shown in the budget estimates detail</p> <p>(b) To sanction expenditure in cases where lump sum budget provision or allocation of funds exists and individual items are not specified in detail</p>	<p>Officer in category III</p> <p>Officer in category IV</p>	<p>Rs.10000</p> <p>Each item not exceeding Rs.5,000</p> <p>Each item not exceeding Rs.1,000</p>	
	<p>(i) Local purchase of stationery</p>	<p>(i) Administrative Deptt</p> <p>(ii) Officers in Category I</p> <p>(iii) Officers in Category II</p> <p>(iv) Officers in Category III</p> <p>(v) Officers in Category Iv</p>	<p>Rs.500 at a time</p> <p>Rs.500 at a time</p> <p>Rs.200 at a time</p> <p>Rs.100 at a time</p> <p>Rs. 50 at a time</p>	<p>Provide that:-</p> <p>(i) the controller of Printing and Stationery or the Manager of Regional Press has certified that the stationery in question cannot be supplied from the Government stores:</p> <p>(ii) no such certificate will be needed for any item not exceeding Rs.50; and</p> <p>(iii) stationery costing more than Rs.50 at a time may be purchased locally by the Commissioners and Deputy Commissioners if the non-availability certificate is not received within a month of the request</p>

				therefore being made to the controller of printing and stationery.
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S.No.	Nature of powers	To whom delegated	Extent
1	2	3	4

**PART I - Powers common To All Department
_contd.**

3-	(ii) Addition to or repairs of instruments and furniture.	(i) Administrative Department. (ii) Officers in Category I. (iii) Officers in Category II. (iv) Officers in Category III, (v) Officers in Category IV.	Full Powers Rs.5,000 in each case. Rs.2,000 in each case. Rs.1,000 in each case. Rs. 5,00 in each case.
	(iii) Hire charge of furniture.	(i) Administrative Department. (ii) Officers in category I. (iii) Officers in Category II (iv) Officer in category III (v) Officer in category IV.	Rs.5000 Rs.5000 per annum in each case Rs.2000 per annum in the each case Rs.1000 per annum in the each case Rs.500 per annum in the each case Note--- Hiring of furniture should be avoided. The delegations are meant to cover the period till the furniture is purchased
	(iv) Expenditure on carriage of records	(i) Administrative Department. (ii) Officers in category I. (iii) Officers in Category II (iv) Officer in category III (v) Officer in category IV.	Full power
	(v) Expenditure on rent of non-residential buildings and lands subject to a certificate by the executive Engineer concerned that the rent is reasonable	(I) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full power Full power Rs.5000 per annum in each case Rs.2000 per annum in each case Rs.500 per annum in each case

	(vi) Appointment of class IV establishment chargeable to contingencies	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full power
	(vii) Freight for movement of Government property	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full Powers
	(viii) Electricity and water charges and taxed	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full Powers
	(ix) Postal and telegraphic charges and telephonic charges other than those for residential telephone	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full Powers Note – (1) Office telephone may not be sanctioned by officers below Category I and residential telephones may not be sanctioned without reference to Government. (2) In emergencies like floods, etc., the Commissioners will have power to sanction installation of residential telephones for Government officers up to three months, subject to a report of such installations being made to Government.
	(x) Service postage	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Rs. 3,000 at a time Rs. 3,000 at a time Rs.1,000 at a time

		(iv) Officer in category III (v) Officer in category IV	Rs. 500 at a time Rs.200 at a time.
	(xi) Hot and cold weather charges	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full Powers
	(xii) Purchase of liveries, typewriter, duplicators and bicycles	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Full powers in accordance with the standing orders
	(xiii) Charges for printing at private presses other than Government presses	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Rs.2,000 Rs.2,000 Rs.1,000 Rs.500 Rs.100 Provided the Government Press certifies that it cannot undertake the job.
	(xiv) copying and translation charges	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full Powers
	(xv) Charges for remittance of pay or allowances of establishment by money order	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full Powers
	(xvi) Purchase of periodicals and news papers	(i) Administrative Department (ii) Officer in category I	Full powers

		(iii) Officer in category II		
(xvii) Purchase of books and maps		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Full powers	
(xviii) Expenditure in emergent cases on account of binding work executed locally.		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Rs. 2,000 Rs.2,000 in each case Rs.100 in each case Rs.50 in each case Rs.25 in each case	
(xix) Rewards and bonus		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Rs.1,000 Rs.1000 Rs.500	In case where grant of rewards or bonus is permissible under the rules
(xx) Law charges		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Full powers Rs.5,000 Rs.2,000 Where law charges have to be paid in relaxation of rules, Government orders will be necessary.	
(xxi) Fees to law officers		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Full powers in accordance with the prescribed scales for payment of fee. The Law Department or the Administrative in consultation with Law Department may sanction fees up to 20 percent above the fixed important cases.	
(xxii) Honouraria and fees to personal in connection with departmental examination in accordance with the rules.		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III	Full powers Full Powers Rs.1,000 in each case Rs.s00 in each case	
(xxiii) Fees in other cases		(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Rs. 500 Rs.500 in each case Rs.100 in each case	
(xiv) Compensation payable to any		(i) Administrative Department	Full powers	

	individual under law, rules or judgement of courts	(ii) Officer in category I (iii) Officer in category II (iv) Officer in category III	Full powers Up to Rs.5,000 Up to Rs.200
	(xxv) Payment of scholarships	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Full powers within the number of scholarships sanctioned by the Administrative Department.
	(xxvi) Grants-in-aid	Administrative Department	Full powers in accordance with the rules
	(xvii) Other items (a) Non-recurring items	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Rs.10,000 Rs.5,000 in each case Rs.2,000 in each case Rs. 1,000 in each case Rs. 500 in each case
	(b) Recurring items	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Rs.2,000 Rs.1000 in each case Rs. 500 in each case Rs.200 in each case Rs.50 in each case (Note – No item of expenditure may be sanctioned from contingencies on unusual or novel item except with the prior approval of Government.
4.	Powers of administrative approval to works	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II	Up too Rs. 1 lakh Up to Rs. 1 lakh Up to Rs.5,000
5.	Re-appropriation of funds	(i)Administrative Department (ii) Officers in Category	Full powers to re-appropriate funds within a grant subject to the following conditions: (1) The re-appropriation does not involve undertaking of recurring liability (2) The re-appropriation is not met from lump sum provision (3) The re-appropriation does not increase an item which has been specifically reduced by Legislature or Government.

			(4) No re-appropriation is made to or from the primary Unit “Pay of Officers” and ‘Pay of Establishment” and (5) No re-appropriation is made to provide funds for an individual item of expenditure not contemplated by the budget.
6.	Powers to declare stores surplus or unserviceable	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III	Up to the value of Rs.2 lakhs Up to the value of Rs. 2 lakhs Up to the value of Rs.50,000 Up to the value of Rs.10,000
7.	Powers to sell surplus or unserviceable stores and stock by auction	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full powers Full powers Up to Rs. 1 lakh Up to Rs.20,000 Up to Rs.5,000 (Note – The amounts indicated above refer to a un-depreciated book value.
7-A	Purchase and replacement of vehicles including commercial vehicles jeep and land rovers	(i) Administrative Department (ii) Officer in category I	Full powers, subject to the following conditions: (1) that the strength of vehicles in the Department has been sanctioned by the Finance Department and the replacement is required for keeping up the sanctioned strength; (2) that the vehicle has been condemned for use by competent authority, or has completed a certain mileage or years of service which may be prescribed in consultation with the provincial Transport Controller for different types of vehicles; (3) that there is budget provision for the expenditure; (4) that the sanctioning officer is satisfied that the work for which the vehicle was originally sanctioned has not undergone/substantial reduction making it redundant to replace the vehicle.
8.	Power to order refunds in accordance with the rules or in pursuance of decisions of courts in respect of which no appeal is proposed to	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III	Full powers Full powers Up to Rs.2 laks Up to Rs.50,000

	be field.		
9.	Powers to suspend collection of Government dues	(i) Administrative Department (ii) Officer in category I	For a period not exceeding one year For a period not exceeding 3 months
10.	Remission of Government dues in accordance with the rules	(i) Administrative Department (ii) Officer in category I	Full Powers Full Powers
11.	Advances to Government servants	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III	Full powers to sanction advances for construction of a house, purchase of a house or purchase of car or any other means of conveyance or for purchase of typewriters and fans. Full powers to sanction advances for the purchase of motor cycles, cycles, ponies, typewriters and fans. Note – The above powers are to be exercised subject to the availability of funds being certified by the Audit officer concerned.
12.	To write off losses on account of negligence and fraud	Administrative Department	Up to Rs.2,000 provided a report is sent to the Account General
13.	To write off losses other than those due to negligence or fraud	(i) Administrative Department (ii) Officer in category I	Up to Rs.10,000 Up to Rs.2,000
14.	Powers to sanction investigation of claims of Government servants to arrears of pay, allowances, etc.	(i) Administrative Department (ii) Officer in category I (iii) Officer in category II (iv) Officer in category III (v) Officer in category IV	Full powers in respect of claims less than six years old. Full powers in respect of claims less than 3 years old of Government servant whom they are competent to appoint.
PART II – SPECIAL POWERS TO CERTAIN DEPARTMENT AND OFFICERS FOREST DEPARTMENT			
1.	Creation and appointment of work charged establishment	(i) Chief Conservator of Forests (ii) Conservator of Forests, incharge of Circle	Payment not exceeding Rs.500 per mensem
2.	Power of technical sanction in respect of works chargeable to the major head “10 – Forests”.	Chief Conservator of Forests	Rs.10 lakhs
3.	Power to enter into forest contracts (for	(i) Administrative Department	Rs. 10 lakh

	the disposal of forest produce) and to fix the terms of the contract	(ii) Chief Conservator of Forests (iii) Conservator of Forests (iv) Divisional Forest Officers and other officers in corresponding rank	Rs. 10 lakhs Rs.5 lakhs Rs.25,000; provided open auction takes place or tenders are invited and highest offer accepted.
4.	Power to sanction tools and plants and tents for various forest works and purchase of rest house and office furniture	(i) Chief Conservator of Forests (ii) Conservator of Forests`	Rs.2,00,000 Rs.25,000
5.	Purchase of livestock	(i) Chief Conservator of Forests (ii) Conservator of Forests	Rs.2,00,000 Rs.25,000
6.	To sanction all usual payments on sowing planting, etc., under revenue expenditure in the Forest Department	(i) Chief Conservator of Forests (ii) Conservator of Forests (iii) Divisional Forest Officers	Full powers
8.	Lease of land in forest areas.	(i) Chief Conservator of Forests (ii) Conservator of Forests	By auction or tenders up to 5 years for irrigation lands and up to 15 years for barani lands. By auction of tenders for annual leases.
8.	Power to sanction special grant of timber or other forest produce free or at favourable rates for special purposes of public utility	(i) Chief Conservator of Forests (ii) Conservator of Forests	Rs.2,000 in each case Rs.1,000 in each case
9.	The writing of irrecoverable forest revenue	(i) Chief Conservator of Forests (ii) Conservator of Forests	Rs.2,000 Rs.1,000
10.	To grant rewards in forest cases: (i) Out of the sum accepted as compensation not exceeding $\frac{3}{4}$ of the	(i) Chief Conservator of Forests (ii) Conservator of Forests (iii) Divisional Forest Officers	Full powers

	amount realized.		
	(ii) Out of the sum accepted as compensation plus value of property not exceeding $\frac{3}{4}$ of the amount realized	(i) Chief Conservator of Forests (ii) Conservator of Forests (iii) Divisional Forest Officers	Full powers
11.	Power regarding acceptance of tenders for forest works (or civil works of Forest Department, such as construction of buildings and conservancy work, etc.)	(i) Chief Conservator of Forests (ii) Conservator of Forests (iii) Divisional Forest Officers	Rs. 25 lakhs Rs.5 lakhs Rs. 1 lakhs
12.	Power to dismantle and sell un-serviceable buildings	(i) Administrative Department (ii) Chief Conservator of Forests	Rs.1 lakh Rs.57,000 Provided a certificate is obtained from the Public Works Department about their being un-serviceable

PART .IV
ACCOUNTS
CHAPTER V
TIMBER ACCOUNTS

15.1 **Definitions** : - The following expressions have the meanings hereby respectively assigned to them that is to say:

“Depot” means a site on which forest produce is collected. There are four classes of “depots”—

- (i) **“Forest Depot”**—When the extraction of forest produce by Government agency is undertaken the Divisional Forest Officer fixes a special plot of land within an area of the forest forming a unit of extraction. This specie plo0t is called a “Forest Depot”.
- (ii) **“Intermediate Depot”** This is a definite plot of land on which forest produce is temporarily stored pending its dispatch to “Sale Depot” or “Other Depot”. The Divisional Forest Officer fixes the number and location of “Intermediate Depots” according to the nature of operations.
- (iii) **“Sale Depot”** is a plot of land for the sale and disposal of forest produce collected by Government agency. Such depots are approved by the Chief Conservator of Forests and cannot by changed or closed without his approval.
- (iv) **“Other Depots”** Are places where timber and other produce is stored for departmental use.

“Forests Produce” means all usable material yielded by a forest. Two classes are distinguished, major and minor produce.

“Major forest produce” includes all produce other than timber and firewood.

“Minor forest produce” includes all produce other than timber and firewood.

“Gross yield” of a forest is the total volume (in cubic feet solid) or quantity of all produce filed or cut whether removed and utilized or not.

N.B -- “Transit depots” and “Catching depots” are also “intermediate depots”. The former are purely of temporary nature while the alter are more or less permanent depots at places selected with the concurrence of the Conservator of Forests and cannot be changed without his approval.

“Outturn” or “net yield” comprises such portion of the “gross yield” as has been or will be utilized. In case of produce removed by other than Government agency (such as purchasers free grantees or right-holders) “outturn” is equivalent to “gross yield”.

15.2. All forest produce removed from areas under the charge of the Forest Department must be brought into account immediately and entered in the timber forms as explained below---

Form No.7 --- (a) All forest produce removed from forests or cut or collected by Government agency or received in depots otherwise must appear either in Form No.5 or 6 as the case may be and ultimately in the monthly Form No.7 or 9, the entries in Form No.7 should be made in the following order:---

A---TIMBER

1--Forest Depots---

- (a) Trees.
- (b) Logs.
- (c) Scantlings.

II. -- Transit Depots (including Launching Depots)---

- (a) Logs.
- (b) Scantlings.

When timber is carried by river to sale depot

III. Afloat Depots ---

- (a) Logs
- (b) Scantlings

IV. catching Depots---

- (a) Logs
- (b) Scantlings

V. Sale Depots---

- (a) Logs
- (b) Scantlings

VI. **Other Depots** (such as Range quarters, Guard’s huts, etc., etc., where timber is carried and stored for departmental use).

B---FIREWOOD

I. Forest Depots---

- (a) Tree.
- (b) Firewood.

II. Transit Depots---

Firewood.

III. Sale Depots---

Firewood.

C---CHARCOAL

I. Forest Depots---

- (a) Trees.
- (b) Charcoal.

II. Transit Depots---

- (a) Charcoal.

III. Sale Depots---

- (a) Charcoal.
- (b) Charcoal dust.

D---MINOR FOREST PRODUCE

I. Forest Depots---

- (a) Resin.
- (b) Other minor produce.

II. Transit Depots---

- (a) Resin.
- (b) Other minor produce.

III. Sale Depots---

- (a) Resin.
- (b) Other minor produce.

E---DRIFT, WAIF AND CONFISCATED FOREST PRODUCE

(b) I. Forest Depots---

- (i) Trees of each species will be shown according to the diameter classes prescribed in the working plan and prescriptions of the working plan quoted in column 5 of the form.
- (ii) Logs---The total number and volume of each species must be given. The volume will be calculated after actual measurement of each log as shown in Form No.5.
- (iii) Scantlings---As in the case of logs except that B.Gs. will be shown under separate entries from other scantlings.
- (iv) Firewood---Only the total volume in c. Ft. Stacked after the actual measurement of stacks must be given.
- (v) Charcoal---The actual maundage after weighment and not based on any factor should be given.
- (vi) Resin---The actual maundage after deducting the tare of tins and drums must be given.

II. ***Transit and Intermediate Depots***---The same details as in the case of Forest Depots.

III. ***Sale Depots***---

- (i) Logs will be arranged in the depots by species, quality classes and length classes, and should be shown accordingly in Form No.7 in order to check the rafting and carriage ills and also to audit the sale entries in Form No.8.
- (ii) ***Scantlings***---B. Gs. Should be shown under separate entries by species excluding rejected sleepers which will appear separately; other scantlings should be shown by species in totals of Nos. and volume. In the case of important sale depots the Divisional Forest Officers may require details by size and quality classes to see which sizes fetch better prices in the market. In that case a detailed Form 7 for the Depot's season which extends to 3-4 months of the winter should be prepared by Range Officers. Volume will be calculated from the recognized measurement tables and fractions less than one-half ignored, while those of one-half and over are taken to the next complete number.

- (iii) **Firewood**---Actual measurement of stacks in the case of large sale depots, such as Changa Manga and the actual maundage in the case of smaller sale depots, such as Rawalpindi sale depot will be shown.
- (iv) **Charcoal**---Actual maundage will be shown.
- (v) **Resin**---Actual weight excluding tare of tins and drums will be shown.

(c) When trees are converted into logs and sawn timber conversions of trees into logs should only be shown when the outturn is to be sent down to the sale depots in the shape of logs otherwise the out turn of scantlings should be shown direct from trees. The disposal of trees converted into logs or scantlings should be shown when all the trees felled e.g. compartment or sub-compartment of a forest have been converted. Meanwhile the receipt of scantlings or logs should be shown as soon as these are passed. Rotten and unsound logs and rejected scantlings should first be shown on Form No.7 in order to find out the true wastage in conversion and then written off under sanction of the competent authority if it is not considered worthwhile to send them down to the sale depots. As soon as sawing operations in a sub-compartment or compartment of a forest are completed the disposal of trees should be shown in Form No. 7 quoting references to Form No.7 of previous months in which the receipt of sawn timber or logs as the case may be has appeared. If the wastage is in excess of ---

- (i) 53 percent of the gross yield in the case of trees converted into scantlings.
- (ii) 15 percent in case of trees converted into logs.
- (iii) 10 percent in the case of all other forest produce, special explanation for the same should be furnished with the form in which the disposal of trees is shown. All such cases should be brought to the personal notice of the Conservator by the Direction office.

(d) All entries in the Cash Book relating to the felling and logging of trees launching, catching, rafting, landing, sawing, and carriage etc., of timber, collection and carriage of firewood, burning of charcoal, collection of resin and other minor produce, etc., etc., must be supported by corresponding entries in Form No.7. The quantity of the produce for which payment has been made as per Cash Book and that shown in Form No.7 must agree excepting of course in the case of produce on which no expenditure has been incurred such as rejected scantlings, etc., the numbers and dates of vouchers on which payments have been made and the subhead under which the expenditure is booked must be quoted in the remarks column of Form No.7 opposite the respective receipt entries. If owing to the nature of the work the produce is brought on the Form No.7 in advance of payment then full detail should be given in the payment voucher e.g. the quantity shown in each of the previous months' forms should be shown separately in order to facilitate audit instead of showing the total quantity of all the previous months in one entry. For instance if the carriage of timber from a certain compartment is shown in Form No.7 for October 1958, November 1958, January 1959 and February 1959 and payments is made in April 1959 then the timber shown in each month's form should be shown separately instead of showing it in one entry and quoting "shown in Form No.7 for October 1959 to February 1959".

Under no circumstances payment may be made for any produce until it is brought on to Form No.7.

(e) In the case of produce shown as received at a depot from another depot the number and quantity shown as received under columns 6-7 must in the first instance correspond with that shown as dispatched under columns 11-12 and any shortage or deficiency found on measurement or weighment at the receiving depot should be shown in columns 11-12 under the receiving dept. Similarly, the entries relating to transfers from one class to another or from one species to another must correspond with each other.

(f) When produce is written off as lost, used, departmentally, broken, lost by re-checking rotten or useless transferred from one division to another or from one range to another in the same division the number and date of sanction must be quoted in the remarks column. In case of forest produce used departmentally or written off as lost, its estimated value should be given in the remarks column of Form No.7. If any produce that already appears on Form Fno.7 is granted free the same should be disposed of from Form No.7 as "transferred to Form No.12". and full particulars of the free grant shown in the latter form.

If any produce is shown as disposed of from Form No.7 by sale, the same must appear in Form No.8 for the same month.

(g) The entries shown under each depot should be totaled and again grand total of each class of depot given, such as, "Total Sawn Timber Forest Depots", "Total Sawn Timber Transit Depots" "Total Sale Depots", etc., etc.,

(h) Book balance not actually in stock should be written off under the sanction of the proper authority as soon as possible. In Form No.7 for the month of June a certificate should be given to the effect that the closing balances tally with quantities on spot and that they have been checked personally by the Range Officers.

Form No.8---(a) All forest produce disposed of from Form No.7 by sale must appear in this form. The entries will be made in the order prescribed for Form No.7 according to Budget Subheads, i.e., A(1), (2), (3), (4) and A. (5) and C. (1), (2) and C. (3) and sales from regular sale depots will be shown first and petty sales from other places shown at the end under the respective sub-heads. When there is more than one entry of any class of forest produce owing to different rates at which sale has been made a separate total for that class of forest produce will be given, in order to facilitate check with Form No.7 and entries under each depot will be totaled up and a grand total of entries under each budget sub-head also given. It sometimes occurs that timber from dismantled buildings is brought on to Form No.7 and is then sold. The sale-proceeds of such timber should be credited to E.2(9) and not A(1). This timber should not appear in Form No.8.

(b) Columns 9 and 10 must always be filled in. On the one hand they show the state of affairs in a depot so far as removals are concerned, and on the other hand they show that timber, etc., is not removed before it is fully paid for.

(c) If the sale price of any item is not realized in full the name or names of the purchasers from whom any payment is due should be noted in the remarks column opposite the item concerned in order to facilitate check with Form No.11.

(d) Sanction of competent authority for sale booked in the form must be quoted in remarks column opposite the entries concerned.

(e) Sometimes sale price is realized in advance. In such cases the amount realised in advance should be shown in columns 7 and 8 of the form with the name of the purchaser and other remarks explaining when the disposal of the forest produce will be shown. When the disposal of the forest produce is shown in a subsequent Form No.8 previous references of the forms should be quoted.

Form.No.9---(a) Receipts shown from places other than “ch hands” or if the collection , rafting etc. Rates for the timber salvaged from various places in chahandas are different then the entries shown in column 4 must be marked by letters(a),(b), and names of places whence salvaged quoted at the foot of the page this will help in checking the payments.

In the remarks column reference should invariable be given to the C.R. Voucher number in which collection rafting etc, has been paid. If payment is held over if it is not to be made the fact should be recorded in the remarks column.

(b) The date of issue of a notice under section 46 of the Pakistan Forest Act for the timber salvaged during the month shown in column 4 may be quoted in order to see, when action under section 48 of the Pakistan Forest Act is due to be taken.

(c) Salvage fees realised for timber made over to claimants(column 6) must be noted in the remarks column opposite the entry concerned, if in any case timber is released without releasing any salvage fees the reason for non recovery must be briefly stated.

(d) Timber transferred to Government Account (column 7) must appear in Form No..7 for the same month.

Form No. 10 – (a) The entries in this Form should be made by sub- heads, viz.,B. (1),(2),(5),(11)and B.(12) and C.(1),(2)and C.(3)and again by working circles .In column the name and class of Forest should both be given. In the case of sales of trees in column 3 the species, girth or diameter class according to working plan and green or dry as the case may be, must be stated and in column 4 both no. and volume should be given. The working plan prescription under which trees are sold should be quoted in the remarks column. In the case of trees sold from Forests for which a working has not been prepared the volume should be calculated according to local standing order.

(b) When in the case of sales of leases for removal of dead and dry wood ,etc., the quantity of Forest produce to be is not definitely known the estimated quantity should quoted in column 4.Sometime the sales of firewood are made by head loads ,donkey load camel loads, carts loads, etc permits in such cases the estimated volume of wood should given in column 4 with No. of loads

(c) The sanction of the competent authority for each sales should be quoted in column 10.

(d) In the case of sale of grass on grass cutting permit the number and class of grass loads to be removed should be mentioned in column 4. In the case of leases for grazing ,grass cutting, etc.. the area leased should be quoted in column 4 and the period for which lease noted in the remarks column.

(e) The individual items of amount actually realised in shown in column 7 should not be repeated in column 8, but only the total amount realised under each budget sub-head will appear under this column .

(f) When leases are granted for certain fixed period to collect produce, and the revenue is payable in installment ,an estimate should, as for as practicable, be made of the quantity of produce removed and the total estimated quantity should shown in Form No.10 once only when the first installment of revenue due is enter in that Form as having been received.

(g) The sale of such drift and waif wood and confiscated Forest produce as is collected by consumer and purchaser will be shown in Form No.10. Some time it may happen that such produce is not sold in the month in which the Department takes over its possession, in such cases it may be enter in the books of the Depot in which it is stored pending sale and ultimately in Form No.7. But later on when it is sold even without any caste to Government the sale will appear in Form No.8 which will be quoted in the disposal entry in Form No.7.

Form No,11--- All outstanding of Revenue whether for sales of Forest produce shown in Form Nos.8 and 10 or otherwise must be shown in this Form. Entries should made by sub-heads and totals of each sub-head and the grand total of outstanding given. The date on which each item due to be realised must be quoted in the remarks column in order to watch recoveries. If any outstanding revenue becomes irrecoverable the sanction of the competent authority should be obtained to its being written off and when the sanction is received the amount should be entered in red ink in the column,, Recoveries during the month,, a reference being made to the sanction under which the entry is made.

Form No. 12— (a) The entries relating to Forest produce granted to right holder and that to free grantees should be shown on separate sheet of Form No.12 and in each case the authority under which granted must in variably be quoted in columnNo.1

(b) The value of trees granted and shown Form No.12 should be calculated market rates prevalent in the district. In certain cases (such as the price of the deodar trees) the sale-proceeds are credited to Government ,the amount shown in column 8 should be the full market value less the amount credited to Government . The amount credited to Government will be shown in the remarks column.

The total amount realised in each Range will be given at the end of Form No.12. In some divisions , the value of trees sold to right-holders is credited to local Kothi Funds and not to Government .In such cases the full market value of trees will

be given in column No.8 of Form No .12 and the amount credited to the local Kathi Fund will be shown in the remarks column against each entry. At the end Form No.12 the total amount credited to the local Kothi Fund will be given by Ranges in order to facilitate check with the local Kothi Fund accounts.

(c) Forest produce granted to right –holders under permits should be shown in the Form for the month on which permits is issued but in other cases in which removals by right-holders are not controlled under any system of permit etc., The estimated quantity and value should calculated annually according to the local standing order and shown once s in Form for June

(d) In many cases the right holders have to pay fees for the grant of licenses to fell and remove tree. In such cases , the license fee should be noted in the remarks column and reference to the Form quoted in the Range cash book against the items in which fee is credited.

(e) The rate at which value shown in column 8 has been charged must be quoted in the remarks column.

(seizure and disposal of Forest and other property--- Form No.7)

(a)... A return (Form No.17) of forest produce and other property seized and disposed of otherwise than under section 68 of the Pakistan Forest Act (or under corresponding section in other Forest Laws)during the month in accordance with the Forest Law or Rules in force will be prepared monthly by Range Officers and maintained only in the Range Officer where it will be inspected each year by the Division Forest Officer at the Range Office inspection Produce and property connected with cases which are taken to court with cases of which the offenders are unknown or un-traced should be shown in Form 17; but produce and property connected with cases compounded under section 68 of the Pakistan Forest Act will not be shown in this Form. Entries relating to cases not disposed of within the month need not be carried toward to the next and future months except in the July Form in which all entries will be carried forward.

(b).Sometimes it happens that the forest produce or other property stored at the place where it was seized is subsequently taken to another place for production in a court, etc., but the form does not provide columns for showing such transactions. In such cases the forest produce or other articles will be brought forward in next month's form showing the name of the new place and the new person to whom entrusted in column 3 in red ink and the fact of the change briefly explained in a foot note. Payment for carriage, if any, should be stated in the note, and if no payment has been made or is to be made then the fact should be mentioned.

(c).If the property confiscated is not made over to the Department but is disposed of otherwise by order of court, it will appear in column 6 but not in column 7, and in that case the fact must be briefly mentioned in the latter column. Such cases are, however, rare in all other cases the entries in columns 6 and 7 must agree. The forest produce shown in column 7 must appear in Form No, 7 for the same month. Tools and implements, etc., when confiscated will be shown in column 6 and appear in detail under E 2(9) of the Revenue sheet of Form No. 14, if directly sold; otherwise

they will be taken on the Range Material Form pending disposal and reference to these forms will be quoted in column 7.

(d) Reference to court cases pertaining to forest produce or other property shown in the form must be quoted in the remarks column.

(e) The stolen forest produce in respect of a case challaned by the police, on release after the decision of the case should be directly shown in Form No. 7, quoting the No. and date of the court's decision as authority in the remarks column. Such forest produce should not appear in Form No. 17 at all.

GENERAL INSTRUCTIONS

15.3. *Authority of depot offices*

All forest officer's working within the limits of a "Forest", "intermediate" or "sale" depot are under the immediate orders of the "depot officers" subject officers. to the over-riding powers of the Divisional Officer or any Other forest officer authorised to act for him.

15.4. *No produce to be removed from a depot without taking receipts.*

A depot officer may not allow any forest produce to be removed from this depot without obtaining a receipt in triplicate therefor (save that in the case of "catching depot" the depot copy of the rafting permit shall be deemed sufficient to cover for the removal of produce therefrom). The original receipt will be kept by the party from whose custody the produce is removed, the duplicate thereof will be attached to the depot register concerned in support of disposals therefrom and will ultimately be submitted with the monthly abstract of the depot registers (Form No. 7) in support of the disposal entries thereon, while the triplicate will be sent to the depot of destination of the produce to enable receipts thereof to be checked.

15.5. *Forest produce not to be "launched" until check*

No forest produce may be launched into a river or stream until it has been checked in the presence of the person responsible for its transport by water, by the Divisional Forest Officer or by a forest officer of not lower rank than a forest Ranger duly authorised by the Divisional Officer and until a full receipt for the produce is obtained from such person.

Note..... In the case of launching into a main river the check should ordinarily be made by an Officer other than the officer responsible for the forest produce before it reached the launching depot and preferably by the Divisional Forest Officer or some gazetted officer who will give a certificate to this effect. A copy of the launching list should be supplied direct to the depot officer in charge of sales in the plains.

15.6. *Sale depot dimensions to be used in all classes of depot.*

Notwithstanding any allowance made in the dimension of forest produce extracted to allow for shortage or all other factors, the dimension shown against produce in all depot registers and in Form No. 7 will be those adopted in sale depots.

15.7 *Forest produce in “Sale depots” to be measured and marked on receipt*

All logs and scantlings will be measured and marked as soon as possible after arrival at a “sale depot” in the manner prescribed in the “Depot and Sale Rules”.

All other forest produce will be counted, measured or weighed as the circumstances may require immediately on arrival at a “sale depot”.

15.8. *Where possible forest produce to be sale hammer marked when sold and paid for.*

When logs and scantlings are sold and paid for they will at once be marked with the sale mark. Wherever practicable other forest produce sold and paid for will be marked in an appropriate manner to show that it has been sold and paid for.

15.9. *Free grant of timber and other produce (Form No.12)*

Special grant of timber or other forest produce, free or at favourable rate, for special purposes of public utility can be made by the divisional Officer up to Rs.100 in each case and by the Chief Conservator and Conservators up to the value of Rs. 1000 subject to the principles laid down in Appendix VII of the Forest Department Code, 7th Edition. Grants exceeding the of Rs.1000 will require previous sanction of the Government.

15.10 *Rules for the supply of Firewood to forest officials*

(1) Non – gazetted forest officials touring or living in or immediately adjacent to the forest, may remove their personal use, dry and fallen wood fit only for fuel, free of cost, making their own arrangements for collection.

(2) For non-gazetted forest officials living at a distance from the forest, the Divisional Forest Officer may if the demand is sufficient, open a small firewood depot Forest Officials requiring firewood will be allowed to purchased wood from this depot at a price to be calculated by the Divisional Forest Officer and sufficient to cover the following charges:-

Cost of cutting and carriage, with octroi or other incidental charge plus annas two per maund of firewood to cover loss by dryage and loss in retailing.

The direct supply of firewood from the forest to the residence of a forest official without passing through the depot is prohibited unless full rates per cart-load or per camel-load ,etc., have been paid in advance.

(3) The following sale is fixed as the maximum number of maund per mensem which may be purchased as above:-

Class of official	Fire wood		Charcoal
	Summer	Winter	
	Mounds	Mounds	Mounds

Rangers and Clerks	10	12	3
Deputy Rangers and Forester	8	10	2
Forest guards ,peon,Deftries, vehicle driver ,etc	6	8	1

(4) For the purpose of rule 3 the Divisional Forest Officer will fix the months to be considered as summer months and as winter months, respectively ,according to local conditions.

(5) If gazetted officials purchase firewood and charcoal through Forest Department Agency ,they will pay at whole- sale market rates.

(6) In case of irregular supply of stocks to the Depot arrears may be drawn by the staff when stocks are replenished in the Depot.

15.11. The following limits of free grants for the removal of Brushwood and grass free of cost up to the extent noted below are fixed for the Forest staff stationed inside the Irrigated Plantation:-

Serial no	Banks	QUANTITY OF ALLOWED FREE OF COST DAILY	
		Brush wood	Grass
1	Forest Ranger	One donkey load	One donkey laod
2	Deputy Rangers Forester and Clerks	Do	Do
3	Forest Guards peon, and, Chowkidar. etc	One head load	One head load

15.12. The following orders are issued for the grazing of cattle belonging to the Forest Staff inside the Irrigated Plantation and in other areas:-

Banks	In plantations			In other areas		
	Cows	Calves	Horses	Donkey	Cows	Calve
Range officer	2	2	1	1	2	2
Attached officer	1	1	..	..	1	1
Forest Guards and range clerks	1	1	..	..	1	1
Divisional clerks, Peon and Chowkidar, etc (provided they live in side plantations of Forest).	1	1	..	..	1	1

- (1) These orders apply to plantations as well as natural forests.
- (2) No area closed to grazing for the public or right –holders will under any circumstances be thrown open to the cattle of the staff.
- (3) Grass cutting for the purpose of stall feeding of staff cattle may be permits in the closed area provided no damage is done to the seedlings. A fee of As 4 per head load per mensem will be charged.

- (4) In the open areas, the staff living within the forest or on its outskirts within one mile of the boundary will be allowed grazing at a concessional rate of As .4 per animal of all ages. The permits must be prepared.
- (5) The grazier will be appointed at the cost of the staff and will not be given any additional concession. He will, however, be allowed to graze one cow and one calf at full rates.
- (6) No camels, sheep or goat will be allowed.
- (7) No buffaloes will be permitted in irrigated plantation and in the hilly forests.

15.13. The value of produce removed under rights or granted free or at reduced rates should be calculated as under: The rates at which free grazing is calculated vary from range to range frequently fixed under Forest Settlement. Other free grants are calculated either at actual value or at fixed rates.

15.14. The case regarding of land to Forest staff; etc., residing inside the plantation under reference with Government.

15.15 *Permits for timber or forest produce not brought to depots, From No.15*

(i) For all timber or other forest produce sold otherwise than from a depot, a permit must be given before any of the aforesaid produce can be removed by the purchaser. The permit or license will be issued under such rules and in such form as Government may from time to time prescribe. These shall be kept in triplicate in bound book, bear printed serial no and the word "original" "duplicate" and "triplicate". Each permit or license issued will be filled in by the officer issuing it in the original as well as in the counter foils and provided with a serial annual number. All amount of produce as well as of money will be written in words as well as in figures.

(ii) The permit book should be periodically examined by the Divisional Officer the return permits, if any, being checked with their counter foils and with the entries of the amounts realised on their account in the cash book or in the original accounts of the officer who issued the same and an explanation called for as regards any licenses missing or unduly delayed.

15.17. *Taking of stock in forest and sales depots*

The stock at each depot must be checked by the Divisional Officer or gazetted officer attached to the division at least once a year, the depot books being balanced at the time of counting.

15.17 *Form No.16 Return of Stores, tool and plant*

(i) A return (Form No.16) of stores, tools and plant will be submitted to Division Forest Officers by Range Officers once a year on the 1st July after being checked by the Range Officer personally and plus an minus entries in the appended

form should be submitted to the Conservators by Divisional Forest Officers annually on the 15th August

(ii) All stock, whether in Range or at headquarters, will be checked at least once a year by the Divisional Forest Officer or a gazetted officer attached to the division who himself is not custodian of the stores which he is required to check.

(iii)..Stores, tools and plant should ordinarily classified as follows:-

- (a) Surveying and other instruments.
- (b) Machinery.
- (c) Tools.
- (d) Office and rest-house furniture.
- (e) Tents
- (f) Marking hammers.
- (g) Building materials, small stores and house fittings.
- (h) Miscellaneous.

Plus and Minus Memo on stock Return (Form No.16)of-----
Division for the year ending

Date	Reports		Value	Budget	Date	Disposals		Remarks
	Description Of stores	No. of Quantity		Budget sub- Head to which cost was charged		Description of stores	No. Of quantity	
Rs...								

15.18. *Instructions for preparing Form No.16*

(1) This form should be prepared annually by Divisional Forest officers and inspected by Conservators at time of annual office inspection but only plus and minus entries will be submitted to Conservator annually as mentioned in paragraph 15.17(i).

(2)The names of all articles should be written in block capitals in the shock lists.

(3) In preparing the plus and minus entry register, the register should be indexed. A whole page or half page should be devoted to each common articles, axes , pharwas, chisels ,etc., the names being written in block capitals. Every entry during the 3 years, period should be entered in the half page so that when a summary is prepared at the end of each year and at the end of the 3years, the office need no longer hunt for each article right through the register.

Articles of which there are only a few, or those which are seldom replaced or transferred can be allotted a few lines each only.

(4) The Divisional Forest Officer will himself check all stores at divisional headquarters and at central godowns. He will also check all stock at Range headquarters at the time of office inspection and will check the receipt of all petty articles of stock with subordinates.

Petty articles of stock on works or with subordinates will be checked by the Range Officer personally at least once during each calendar year and receipts taken afresh. When the Range Officer is of a rank lower than Forest Range, all articles of stock will be produced at the Range headquarters at the time of the Range Office inspection for check by the Division forest Officer.

In division to which a gazetted officer is attached as Assistant, the check of stock may be done by him instead of by the Divisional Forest Officer.

(5) A certificate explaining the manner in which the stock articles were checked in each range and at headquarters of the division should be furnished with the plus and minus entries.

(6) Divisional Forest Officers and Range Officers must obtain receipts for all stories, tools and plant issued by them to their subordinates or contractors, etc. in the prescribed form, and must check these receipts at the time of the annual inspection. In cases where articles are transferred from the charge of one person to that of another, fresh receipts must be taken from the latter. For instance, if a Range officer is transferred the divisional forest Officer should obtain fresh receipts for all the articles in that range from the new Range Officer, and should return or destroy the previous ones. No articles should be transferred, from one Range to another without the sanction of the Divisional Forest Officer, or from one division to another without the sanction of the Conservator or from one circle to another without the sanction of the Chief Conservator.

(7) Divisional Forest officers or Range Officers when applying to higher authorities for sanction to write off any articles must give the following information:-

- (i) Date or year of purchase of the articles or if that is not known, the approximate length of time the articles have been in use, and
- (ii) Purchase value of the same, or if that is not known, the current price of a similar new article. After the writing off of any article is sanctioned it must either be auctioned if saleable, or destroyed in the presence of the Divisional Forest Officer or some other gazetted officer. Anything that can be burnt must be burnt, and anything in the shape of marking hammers, khurpas, etc., should be destroyed in such a manner that it is impossible to produce it again as unserviceable for being written off a second time. The best way of disposing of heavy articles is to throw them into a river.

15.19. Return of live stock

In those divisions where Government cattle are kept returns of live stock, together with a statement of the cost of keep and of the work on which they have been employed, will be submitted to the conservator in such form and at such times as may be prescribed by the Chief Conservator.

15.20. *Sanction required before writing off stores and live stock.*

No stores , tools and plant, excepting petty articles and no live stock, nor any timber or other stock should be written off the accounts without the previous sanction of the competent authority. The powers to write off the losses by fraud or negligence and account of the Divisional Forest Officers, the value of stores, tools and plant, live stock, timber and other stock are given in financial Rules

15.21. *Sales of forest produce, stores, tools and plants*

(i) No timber or other Forest produce and no live stock stores tools or plant may be sold except on receipt of cash payment in full at the time of delivery. The Conservator may, Ranger, in exceptional cases and under such condition regarding time of payment as he may lay down to effect sales without pay the exceeds Rs.5000 should be reported to Government. If the value exceeds Rs..10000, the previous sanction of Government should be obtained.

(ii).. Sales to Public Department with whom the accounts are adjusted by book transfer ,are exempted from this rule .Exception may also be authorized by Government in the case of special transaction with other purchasers

CASH ACCOUNTS.

15.22 *General principles and restriction relating to expenditure*

(a) In incurring and sanctioning expenditure from the revenues of the province the disbursing officers and sanctioning authorities should be guided by the following fundamental canons or financial propriety:-

- (1) Same vigilance should be exercised in respect of expenditure incurred from Government revenues as person of ordinary prudence would exercise in respect of the expenditure of his own money.
- (2) Money borrowed on the security of allocated revenues should be expended on those objects only for which money is borrowed.
- (3) No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- (4) Government revenues should not be utilized for the benefit of a particular person or section of the community unless –
 - (i) the amount of expenditure involve is insignificant, or
 - (ii) a claim for the amount could be enforced in a court of law, or
 - (iii)the expenditure is in pursuance of a recognized policy

(iii) No authority should sanction any expenditure which is likely to involve at later date expenditure beyond Its own powers

(6) The amount of allowances, such as travelling allowances, granted to meet expenditure of a particular type, should not on the whole be sources of profit to the recipients

(b).In addition to compliance with the canons enunciated above, the authorities incurring expenditure should further see---

- (1) that special or general sanction of the competent authority for the expenditure exists.
- (2) that necessary fund to cover the charge exists; that expenditure does not exceed these funds; that the disbursing officer will be responsible for any excess over the sanctioned funds and that fund and that expenditure in anticipation of funds is incurred only in authorized cases.
- (3) that all charges incurred are drawn and paid at once and are not held up for want of funds and allowed to stand over to be paid from the grant of another year, that money indisputably payable is not left unpaid, and that all inevitable payments are ascertained and liquidated at the earliest possible ate.
- (4) that money actually paid is under no circumstances kept out of account a day longer than is absolutely necessary even of it has been paid without proper sanction.
- (5) that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permanent advance from the treasury for the execution of work s the completion of which is likely to take a considerable time.

SECTION-I-CLASSIFICATION OF REVENUE AN EXPENDITURE.

15.23. *Classification of revenue*

The revenue falls under major head “X—Forests” and is classified in detail as below:-

A—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY

A(1)—Timber

Revenue on timber of all kinds cut or collected in or removed from the forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to B.1(i)a and B.1(Iv) b.

EXAMPLE

Payments under contract agreements for lost, missing or burnt logs, sleepers or other timber (See E(2)(1).

A(2)-Firewood and charcoal

Revenue on all firewood and charcoal cut or collected or agency or purchased by Government, and the expenses of cutting, collecting, removing purchasing which are charged to B.1(1) (b) and B.1(4)

EXAMPLE

Payments under contract agreements for .lost , missing or burnt firewood and charcoal (See E (2)-(1).

A(3)—Brush wood, chips and stumps,

Revenue on all bamboo cut or collected in or removed from the Forest by Government agency or purchased by Government, and the expenses of cutting, collecting, removing or purchasing which are charged to B I,(I) (d)

A (4)—Bamboos

Revenue on all bamboos cut or collected or removed from the Forests by Government agency, or purchased by Government and the expenses of cutting, collecting, removing or purchasing which are charged to B.I (I) c.

EXAMPLE

Payments under contracts agreements for lost, missing or burnt bamboos (see—E) (2)—(i).

A(5)—Crude Resin and Rosin

Revenue on all produce other than timer ,firewood ,charcoal, or bamboos ,cut or collected in or removed from the forests by Government agency or purchased by Government and the expenses of cutting, collecting , removing or purchasing which or charged to B.I.(i)e.

EXAMPLE

Payment under contract agreement for lost, missing or burnt grass or other minor produce —(See __E) (2)---(i)

Sale proceed of silk cocoons

Sale proceed of resin and products thereof

Sale proceeds of hay, etc .,etc.,

A (6)---Lac.

Revenue on Lac collected in or removed from the Forests by Government agency or purchased by the Government and the expenses of collecting, removing or purchasing which are charged to B---1 (1) f.

A (7)---Ephedra

Revenue on ephedra cut or collected in or removed from the forests by Government agency or purchased by the Government and the expenses of cutting, collecting, removing or purchasing which are charged to B. 1 (1) (g).

A (8)---Bones, Skins and Horns

Revenue on Bones, Skins and Horns collected in or removed from the forests by the Government agency or purchased by the Government and the expenses of collecting, removing or purchasing which are charged to B. 1(1) (h).

A (9)---Grazing and Fodder Grasses.

Revenue on grazing and fodder grasses allowed cut or collected from the forests by Government agency or purchased by the Government and the expenses of cutting, removing or purchasing which are charged to B. 1(1) (i).

A (10)---Honey and Medicinal Plants

Revenue on honey and medicinal plants collected in or removed from the forests by the Government agency or purchased by the Government and the expenses of collecting, removing or purchasing which are charged to B. 1(1) (j).

A (11)---Planting, Stumps, Seeds, Mazri, Palm, Grasses other than Fodder, etc.

Revenue on planting stumps, seeds, mazri palm, grasses, the fodder collected in or removed from the forests by the Government agency or purchased by the Government and the expenses of collecting, removing or purchasing which are charged to B. 1(1) (k).

B---TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS

B (1)---Timber

Revenue on timber of all kinds removed from the forests by consumers or purchasers, the expenses on cutting, collecting and removing of which are defrayed by them. (Should any incidental expenses for marking or girdling or temporary revenue collecting establishments by incurred by Government on such timber, they would be charged to B.1 (2) (b)).

EXAMPLE

Payments for the valuation of timber on land applied for cultivation.

B. (2)---Firewood and Charcoal

Revenue on firewood and charcoal removed from the forests by consumers or purchasers, the expenses on cutting, collecting and removing of which are defrayed by them. (should any incidental expenses for marking or girdling by incurred by Government on such firewood and charcoal, they would be charged to B.1 (2) (b)).

EXAMPLE

Sale proceeds of firewood and brushwood sold to contractors from the plains rakh.

Sale proceeds of firewood and brush wood sold standing on forests or waste land sold, granted or leased for cultivation.

B (3)---Brush wood, Chips and Stumps

Revenue on all brushwood, chips and stumps sold on permit from Government forests and removed by consumers and purchasers, the expenses on cutting, collecting and removing of which are defrayed by them (should any incidental charges be incurred by Government such Brush wood, Chips and Stumps they would be charged to B.1 (2) (b)).

B (4)---Bamboos

Revenue on bamboos removed from the forests by consumers or purchasers and the expenses on cutting, collecting and removing of which are defrayed by them. (Should any incidental expenses be incurred by Government on such bamboos they would be charged to B.1 (2) (b)).

B (5)---Grazing and Fodder Grass

Revenue on grazing and fodder grass removed from the forests by consumers or purchasers the expenses on cutting, collecting and removing of which are defrayed by them. (Should any incidental expenses be incurred by Government on such grazing and fodder grass, they would be charged to B.1 (2) (b)).

EXAMPLE

Sale proceeds of grazing leases, and of grazing and grass cutting permits.

Share of tirni revenue credited in District Accounts.

B (6)---Resin

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests by consumers or purchasers, the expenses of cutting, collecting and removing of which are defrayed by them. (Should any incidental expenses be incurred by Government on such produce, they would be charged to B. 1 (2) (b)).

B (7)---Lac.

Revenue on Lac collected and removed from the forests by consumers or purchasers the expenses of collecting or removing which are defrayed by them. (Should any incidental expenses be incurred by Government on such Lac, they would be charged to B.1(2) (b)).

B (8)---Ephedra

Revenue on ephedra collected or removal from the forests by consumers or purchasers, the expenses of collecting and removing which are defrayed by them. (Should any incidental expenses be incurred by Government on such ephedra they would be charged to B. 1 (2) (b)).

B (9)---Bones, Skins and Horns

Revenue on Bones, Skins and Horns, collected or removed from the forests by consumers or purchasers, the expenses of collecting or removing which are defrayed by them. (Should any incidental expenses be incurred by Government on such Bones, Skins and Horns they would be charged to B.1 (2) (b)).

B (10)---Honey, Herbs and Medicinal Plants

Revenue on Honey, Herbs and Medicinal Plants collected or removed from the forests by consumers or purchasers the expenses of collecting or removing which are defrayed by them. (Should any incidental expenses be incurred by Government, on such Honey, Herbs and Medicinal Plants they would be charged to B.1 (2) (b)).

B (11)---Planting Stumps, Seeds, Mazri, Palm, Grasses other than Fodder, etc.

Revenue on planting Stumps, Seeds, Mazri, Palm, Grasses other than fodder collected or removed from the forests by consumers or purchasers, the expenses of collecting or removing which are defrayed by them. (Should any incidental expenses be incurred by Government. On such planting Stumps, Seed, Mazri, Palm, Grasses other than fodder, they would be charged to B.1 (2) (b)).

B(12)---Other Minor Produce

Revenue on all produce other than timber, firewood, charcoal, bamboos, grazing and fodder grass removed from the forests, by consumers or purchasers, the expenses of cutting, collecting and removing of which are defrayed by them. (Should any incidental expenses be incurred by Government on such produce they would be charged to B.1 (2) (b)).

C---DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE

C (1)---Drift Wood

Revenue on all drift and waif timber and produce of all kinds whether transferred to Government account or not.

C (2)---Doab and Drift firewood

Revenue on all Doab and drift firewood of all kind whether transferred to Government or not.

C (3)---Sale of confiscated produce

Revenue on all confiscated produce of all kind.

C (4)---Recovery of all rafting fee

Revenue on account of recovery of rafting fee on drift and waif wood, etc.

C (5)---Recovery of Salvage fee

Revenue on account of recovery of salvage fee, etc.

D---REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT

D (1)---Duty on timber

Revenue from duties on timber from consumers or purchasers carried and imported from Forest not managed by Government.

D (2)---Duty on Firewood and Charcoal

Revenue from duty on Firewood and Charcoal from consumers or purchasers carried and imported from forests not managed by Government.

D (3)---Duty on brushwood chips and Stumps.

Revenue from duty on Brush wood, Chips and Stumps from consumers or purchasers carried and imported from forests not managed by Government.

D (4)---Duty on Bamboos

Revenue from duty on Bamboos from consumers or purchasers carried and imported from forests not managed by Government.

D (5)---Duty on Resin

Revenue from duty on Resin from consumers or purchaser carried and imported from forests not managed by Government.

D (6)---Duty on Lac

Revenue from duty on Lac from consumers or purchasers carried and imported from forests not managed by Government.

D (7)---Duty on Ephedra

Revenue from duty on Ephedra from consumers or purchaser carried and imported from Forests not managed by Government.

D (8)---Duty on Bones, Skins and Horns

Revenue from duty on Bones, Skins and horns from consumers or purchasers carried and imported from forests not managed by Government.

D (9)---Duty on Fodder Grass

Revenue from duty Fodder on grass from consumers or consumers carried and imported from forests not managed by Government.

D (10)---Duty on Honey, Medicinal Plants

Revenue from duty on Honey, Medicinal Plants from consumers or purchasers carried and imported from forests not managed by Government.

D (11)---Duty on Planting Stumps, Seed, Mazri Grass, other than Fodder, etc.

Revenue from duty on Planting stump seed, Mazri Grass other than Fodder, etc., from consumers or purchasers carried and imported from forests not managed by Government.

D (12)---Seigniorage fee on sale of trees from private forests

Revenue from duty on Seigniorage fee on sale of trees from private forests from Consumers or purchasers carried and imported from forests not managed by Government.

E---MISCELLANEOUS

E (1)---Jallo Rosin Factory

- (a) Sale of Rosin.
- (b) Sale of Turpentine.
- (c) Sale of Lac.

- (d) Sale of stores to Rosin Lac Divisions.
- (e) Miscellaneous revenue.
- (f) Deduct---Refunds.

E-(2)---Miscellaneous Other Items

E (2) (1)---Fines and fore feitures (Except fines by Courts

Revenue on account of fines and forfeitures of deposits and securities due to non fulfillment of terms of agreement.

E (2) (2)---Compensation under forest Act including fines credited by Court

Revenue on account of compensation under Forest Act, including fines credited by Courts.

E---(2) (3)---Temporary Cultivation

Revenue on account of temporary cultivation as under:---

- (a) Lease rent.
- (b) Batai system.
- (c) Departmental.

E---(2) (4)---Hire Charges of Bulldozer and Other Machinery

Revenue on account of recovery of hire charges of Bulldozers. Tracers and other machinery.

E---(2) (5)---Recovery of Water rates

Revenue on account of recoveries of water rates.

E (2) (6)---Rent of Buildings, Shop and Lands

Revenue on account of recoveries of rent of Buildings, Shops and lands.

E (2) (7)---*Recoveries of Leave and Pension Contributions of officials lent to Foreign Services*

Revenue on account of recoveries of leave and pension contributions of officials lent to foreign service.

E (2) (8)---Recoveries of Leave and pension contributions of officials lent to other Government Department

Revenue on account of recoveries of leave and pension contributions of officials lent to other Government Departments.

E (2) (9)---Other Miscellaneous Revenue

F---RECEIPTS IN ENGLAND

G---DEDUCT---REFUND---

Refunds of forests revenue to be adjusted by deduction from receipts.

15.24. Classification of expenditure

The expenditure falls under the major head “10---Forests” and “65---Forests Capital Outlay” and is classified in detail as below:---

MAJOR HEAD:10---FORESTS

A---GENERAL DIRECTION

A (i)---Pay of Officers---

A (ii)---Pay of Establishment---

- (a) Executive and Technical staff.
- (b) Ministerial Establishment.
- (c) Inferior Establishment.

A (iii)---Travelling Allowance---

- (a) Fixed Travelling Allowance.
- (b) Other Travelling Allowance.

A (iv)---Other Allowances and Honoraria, etc.---

- (a) Cost of Living Allowance/Dearness Allowance.
- (b) Training charges of Rangers and Class I Officers.
- (c) Other Allowances.

A (v)---Contingencies---

- (a) Cost and carriage of stationery.
- (b) Carriage of tents and records.
- (c) Rent, rates and taxes.
- (d) Pay of menials.
- (e) Official postage.
- (f) Sundries.

B---CONSERVANCY AND WORKS

B 1 (1)---Timber and other produce removed from Forests by Government Agency.

B 1 (1) (a)---Timber---

All charges for work connected with the cutting, or collecting of timber in and Removal of timber from the forests by Government agency.

EXAMPLE

Marking, felling, logging sawing, measuring, moving extracting by paths, slides or otherwise launching, catching, landing, classifying, stacking, guarding and preserving timber.

Blasing or otherwise clearing river-beds for the extraction of timber.

Commission to Coolie-Chowkidars in connection with any such work.

Making and repair of beats used on timber works.

Construction and repair of temporary buildings in connection with timber works.

Construction and repair for temporary roads, slides and tramways for extracting timber.

Clearing and fencing timber depots.

Advertisements and notices of timber sales.

Compensation on account of land temporarily taken up for timber works.

Compensation on account of damage done by timber works.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally timber (See B. 1 (1) (b) and B. 1 (4) (e).

Cutting out of burnt trees, where the operation is a profitable one and yields principally timber.

Pay and travelling allowance of temporary establishment employed on timber works.

Expenses in connection with accidents to workmen and others.

Repairs of tools, stores and plant used on timber works, otherwise than on first receipt or on transfer from one division to another. (See B.1 (iii) (b).

Watching timber supposed to be stolen.

B.I (i) (b)---Firewood and Charcoal---

All charges for work connected with the cutting or collecting of firewood, the manufacturing of charcoal, or the removal of firewood and charcoal from the forests by Government agency.

EXAMPLE

As under B.I (i) a hut for fuel and charcoal instead of for timber.

Weighting of fuel and charcoal, also cost of bags, baskets, etc., for the storage or transport of the same.

Thinning and cutting out of inferior species, where the operations form part of the main exploitation prescribed and yield principally firewood and charcoal (See B.I (i) (a) and B.I (iv) (b)).

Cutting out of burnt trees and shrubs or brushwood, where the operation is a profitable one and yields principally firewood and charcoal (See B.I (i) (a) and B.I (iv) (e)).

B.I. (i) (c)---Bamboos---

All charges for works connected with the cutting or collecting or the removal of bamboos from the forests by Government agency.

EXAMPLE

As under B.I. (I) a hut for bamboo instead of for timber.

B.I (I) (d) – Brush Wood, Chips and stumps:

All charges for works connected with the collection and removal from the forests by Government agency.

B.I. (I) (e) – Resin:

All charges for works connected with the collection and removal from the forests by Government agency.

B (I) (f) – Lac:

All charges for works connected with the collection and removal from the forests by Government agency.

B.I. (I) (g) – Ephedra:

All charges for works connected with the cutting, collection and removal from the forests by Government agency.

B.I. (I) (h) – Bones, Skins, and Horns:

All charges for works connected with the cutting, collection and removal any other incidental expenses from the forests by Government agency.

B.I. (I) (j) – Honey, Herbs, Medicinal Plants:

All charges for works connected with the cutting, collection and removal from the forests by Government agency.

B.I. (I) (k) – Planting Stumps, Seed, Mazri and Grass other than Fodder:

All charges for works connected with the collection and removal from the forests by Government agency.

B.I. (2) – TIMBER AND OTHER PRODUCE REMOVED FROM THE FORETS BY CONSUMERS AND PURCHASERS:

B.I. (2) (a) – Staff:

All charges on marking or girdling or temporary establishment employed on revenue collecting from sale of timber and other produce removed from the forests by consumers or purchasers would be charged to this head.

EXAMPLES

- (1) Pay and travelling allowance of temporary establishment employed to supervise removals, issue permits, or to guard grass preserves, as well as incidental charges connected with the formation of the purchasers.
- (2) Payment of frees to Lambardars and others for collecting grazing dues.
- (3) Payment of Tehsil establishment entertained for keeping account of grazing dues collected
- (4) Payment for assistance by seizing and impounding cattle.

B.I. (2) (b) – Other Expenses:

All incidental charges in connection with the removal of produce of all kinds from the forests by consumers or purchasers.

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

EXAMPLES

1. Marking trees or other produce for removal.
2. Marking out areas from which produce may be removed.

3. Erection and repairs of temporary huts of such establishment, construction and repairs of temporary roads, or bridges other works, when used solely or mainly for the removal of produce by purchasers.
4. Commission paid for collecting revenue classified under B.I.

B.I. (3) – Livestock, Stores, Tools and Plant.

B.I. (3) (a) – Purchaser of Food and Upkeep of cattle:

Purchase of elephants, buffaloes, bullocks, mules and well-cattle, etc. feed and keep of bullocks, mules and well-cattle, etc.

Medicines and veterinary charges.

Pay of establishment in charge of livestock.

Rent of ground for stabling animals.

B.I. (3) (b) – Purchase and Repairs of Stores, Tools and Plants:

Purchase and repairs of tools, stores, Tools and Plants and for whatever purpose obtained including charges for carriage on first receipt or on transfer from one division to another. Other charges for carriage to be debited to works.

Purchase of petty stores such as paint, iron mongery, etc. should be charged to the work concerned.

EXAMPLES

Carts, mining tools, crowbars, spades, pick-axes, pharwas, saws, files, saw sets, badges, axes, hammers, marking hammers and other marking implements.

Surveying and mathematical instruments, measurers, arms and accouterment.

B.I. (3) (c) – Purchase and Repairs of Furniture:

Purchase and repairs of furniture of all kinds and for whatever purpose obtained including charges for carriage on first receipt or on transfer from one division to another.

B.I. (3) (d) – Purchase and Repairs of Workshop Equipment:

Purchase and repairs of Workshop equipment of all kinds and for whatever purpose obtained including charges for carriage on first receipt or on transfer from one division to another. Other charges for carriage to be debited to works.

B.I. (3) (e) – Purchase and Repairs of Machinery (Bulldozers, Trucks, Tractors, Jeeps, etc, and Accessories):

Purchase and repairs of Machinery (Bulldozers, Trucks, Tractors, Jeeps etc, and Accessories) of all kind and for whatever purpose obtained including charges for carriage on first receipt or on transfer from on division to another. Other charges for carriage to be debited to works.

B.I. (3) (f) – Installation and Maintenance of Tube-wells:

All charges in connection with installation and maintenance of Tube-wells for whatever purpose including charges for carriage on first receipt or on transfer from one division to another. Other charges for carriage to be debited to works.

B.I. (4) – Organization, improvement and extension of Forests:

B.I. (4) (a) – Demarcation and Maintenance of Boundaries:

All charges connected with the maintenance of forest boundaries, and the erection and repairs of boundary marks, also the maintenance of outer boundaries, except where they are specially cleared for fire protection.

EXAMPLE

Digging trenches, erecting fence, cutting and clearing lines, erecting and numbering pillars when done on an outer boundary.

Laying down and checking outer boundaries when not done as a part of a survey.

Pay and travelling allowance of temporary establishment employed on these works.

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

Carriage of stores, tools and plant used on these works; otherwise than on their first receipt or on transfer from one division to another (Section B.I. (3) (b)).

B.I. (4) (b) – Sowing, Planting and Regeneration:

All charges in connection with nurseries, plantations and other works connected with artificial reproduction but not including the cost of fire protection unless they are carried out with a borrowed money in irrigated plantation under formation when they will be charged under head 65.

EXAMPLE

Laying out and preparing nurseries, measuring, sowing, watering, weeding, tending, fencing, construction and repairs of temporary roads, paths and bridges, construction and repairs of temporary buildings, clearing nurseries or plantations, rooting up kana grass.

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

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

Weeding, clearing, pruning, climber cutting and thinning in plantations, provided the thinning is not profitable (See B.I. (I) (a) and B.I. (I) (b)).

Purchase or making of perishable articles such as baskets, pots and mashaks.

Making (not purchase) of khurpas or other tools.

Cutting back of injured plants in nurseries or plantations.

Clearing and cutting of lines when done in connection with nurseries or plantations.

Pay and travelling allowance of temporary establishment employed on plantations.

Repair of tools, stores and plant used on these works

Carriage of tools, stores and plant used on these works, otherwise than on first receipt or on transfer from one division to another (See B.I. (3) (b)).

B.I. (4) (c) – Protection from Fire:

Costs of all measures of protecting forests, including nurseries and plantations from fire. In the case of irrigated plantations which are maintained with borrowed money under formation the expenditure will be charge under head 65.

EXAMPLE

Cutting and cleaning of lines made and maintained solely or principally for purpose of protection from fire.

Sweeping up of dead leaves.

Laying out and keeping in order travellers camping grounds in fire-protected forests.

Extinguishing fires, including rewards to villagers.

Measuring up burnt areas.

Pay and travelling allowance of temporary establishment employed on fire-protection, also pay of watchers employed as daily labourers.

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

Carriage of tools, stores and plant used in fire protection otherwise than on first receipt or on transfer from one division to another (See B.I. (3) (b).

B.I. (4) (d) – Working Plans:

All expenditure in connection with revision of working plans.

B.I. (4) (e) – Research and Experiments:

All expenditure in connection with Research and experiments.

EXAMPLE

Planting and maintenance of experimental nurseries.

Re-measurements of old sample plots and laying out of new ones.

Experiments in connection with erosion control.

Pay and travelling of temporary establishment employed on works of research and experiments.

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

Carriage of tools, stores and plants used on experimental works otherwise than on first receipt or on transfer from one division to another (See B.I. (3) (b).

B.I. (4) (f) – Cost of Settlements, Compensation for Land and rights:

EXAMPLE

Compensation for ex-propiation of land compensation of rights.

Cost of settlement operations.

Purchase of land for plantations and forest purposes.

Pay and travelling allowance of temporary establishment employed on settlement works.

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

Carriage of tools, stores and plant used on settlement works otherwise than on first receipt or on transfer from one division to another (B.I. (3) (b)).

B.I. (4) (g) – Surveys:

All expenditure on surveys, according to schemes sanctioned.

B.I (4) (h) – Cost of water to be paid to other Government Departments and Municipalities:

Cost of water to be paid to the Canal, other Departments and Municipalities.

B.I. (4) (I) – Expenditure on Soil Conservation works in Government and private Lands:

Works connection with Demarcation, improvement and extension of Forests in Government and private lands other than those ordered to be charged to B.I (4) (a), (b) and (c).

B.I. (4) (j) – Expenditure in connection with the protection of Wild Animals and Birds:

All expenditure destruction of injurious animals.

B.I. (4) (k) – Breeding and propagation of fish:

All expenditure connected with construction of fish farms, etc.

B.I. (5) – Communications and Buildings:

B.I. (5) (a) – Construction and repairs to roads and bridges:

Construction and repairs of permanent and semi-permanent roads, paths, bridges, tramways and timber slides i.e. of such as are not classed as “temporary and charged to works. (See B.I. (I), (2) and (4)).

EXAMPLE

Cutting and clearing of interior lines where they are used mainly as roads or paths (See B.I. (a), (b), (c) and (I)).

Pay and travelling allowance of temporary establishment employed on these works.

Repair of tools, stores and plant used on these works. Carriage of tools, stores and plant used on these works otherwise than on first receipt or on transfer from one division to another (See B.I. (3) (b)).

B.I. (5) (b) – Construction and repairs to residential and non-residential buildings:

Construction and repairs of permanent and semi-permanent buildings, i.e. of such as are not classed “temporary” and charged to works (B-I (I), (2) and (4)).

EXAMPLE

Purchase and carriage of materials.

Pay and travelling allowance of establishment employed on these works.

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

Carriage of tools, stores and plant used on these works otherwise than on first receipt or on transfer from one division to another (See B.I. (3) (b)).

B.I. (5) (c) – Maintenance of water supply:

All charges relating to construction and repairs of wells, tanks and bunds or ani-cuts. Fixing of hand pumps, purchase of “Mahals” for well, etc. Pay and travelling allowance of temporary employed on these works.

B.I. (5) (d) – Maintenance of compounds:

Works other than those to be charged to B.V (a) or B.V (b).

Clearings show from buildings.

Closing and securing unoccupied buildings.

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

Pay and travelling allowance of temporary establishment employed on these works.

Repairs of tools, stores and plant used on these works. Carriage of tools, stores and plant used on these works otherwise than on first receipt or on transfer from one division to another (See B-I (3) (b))

B-I (6) Railway and Tramways.

B-I(6) (a) Construction of Railways, Tramways, Rope ways

Construction of new tramways, etc., and repair thereto.

Examples.

Extension of existing tracks or sidings.

Pay and travelling allowance of temporary establishment employed on construction of tramways, etc.

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

Carriage of tools, stores and plant used on these works otherwise than on first receipt or on transfer from one division to another (See B-I (3) (b))

B-I (6) (b) Repair in workshops, etc.

All cost incurred in connection with purchase and repairs, etc., of rolling stock.

B-I (4) ---*Miscellaneous*

B-I (7) (a) ---Drifty, Waif Wood and confiscated forest produce .

Charges in connection with drifty and waif timber, including amount paid for salvaging, collecting, moving, storing and disposing of such timber.

Charges in connection with confiscated forest produce of all kind.

Examples

Pay and travelling allowance of temporary establishment employed on drift timber works.

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

Carriage of tools, stores and plant used on such works, otherwise than on first receipt or on transfer from one division to another (See B-I (3) (b))

Watching produce supposed to be stolen.

Carriage of confiscated produce.

B-I (7) (b)--- *Rent of leased forest and payments to shareholders in forest managed by Government.*

Examples

Payment of lease money.

Payment of Zamindari Share.

Payment of Share of sale proceeds of deodar trees at the annual timber distribution to Patwaris and Negis.

Payment of fixed grant.

Payment of profits obtained from Civil forests.

Payment of surplus revenue.

B-I (7) (c) *Miscellaneous*

All charges not coming under B-I (7) (a) and (b).

B-I(8) ---suspense.

All expenditure incurred on work advances made to Contractors, etc.

B-I (9) *Establishment and other charges payable to or recoverable from other Government Department, etc.*

Deduct Amount recoverable from other Government Department.

B-2. Jallo Rosin Factory.

B-2(1) Factory Working Expenses.

B-2(1) (I) Pay of Officer.

(ii) Pay of Establishment.

(iii) Other Allowances and Honoraria.

(a) Allowance to Doctor,

(b) Dearness Allowance.

(c) Cost of Living Allowance.

(d) Lahore Corporation Allowance.

- (e) House Rent Allowance.
- (f) Other Allowances.
- B-2 (1) (iV) Travelling Allowance.
 - (a) Fixed Travelling Allowance.
 - (b) Other Travelling Allowance.
- B-2 (1) (v) Contingencies.
 - (a) Pay of menials.
 - (b) Wages to daily labour employed in the Factory.
 - (c) Factory Insurance.
 - (d) Purchase of rosin.
 - (e) Purchase of stores, tools and plants.
 - (f) Other contingencies.
- B-2 (2) Managing Agents Allowances.
Managing Agent Allowance.
- B-2 (3) Factory Depreciation
 - (a) Depreciation.
 - (b) Net amount transferred to the depreciation fund.
- (B-2 (4) Renewals and replacements from the Depreciation Reserve Fund.
- B-2 (5) Other Charges--
 - (a) Managing Agent's Commission.
 - (b) Audit Fee.
 - (c) Bonus to Contributory Fund.
 - (d) Repairs to Buildings.
 - (e) Income tad and other taxes.

C - ESTABLISHMENT.

- C-I (I) Pay of Officers.
- (II) Pay of Establishment.
- C-2 (a) Pay of Executive and Technical Establishment.
- (c) Pay of Office Establishment.
- (d) Pay of Inferior Establishment.
- C-I (III) Travelling Allowance---
 - (a) Fixed Travelling Allowance.
 - (b) Other Travelling Allowance.
- C-I (IV) Other Allowances and Honoraria.
 - (a) Corporation Allowance.
 - (b) House Rent Allowance.
 - (c) Dearness Allowance.
 - (d) Other Allowance.
 - (e) Compensatory Allowance.
 - (f) Cost of Living Allowance.
 - (g) Trans Frontier Allowance.

- C-I (V) Contingencies.
(a) Law Charges.

All charges connected with legal business

EXAMPLES.

- (a) Pleaders fees.
(b) Witnesses expenses.
(c) Printing charge sheets.
(d) Copying judgments.
(e) Stamps.
All other cost connected with the institution or defence of cases in courts.

- C-I (V) (b) Clothing.

Cost of clothing (uniforms) supplied at Government expenses to Forest Subordinates.

Cost of belts and badges of Forest Subordinates.

- C-I (v) (c) Reward to private persons.

Rewards to establishment or other persons when duly authorised except in connection with fires (See C-I (5) (c))

- C-I (V) (d) Purchase of stationery.

Charges for stationery of kinds not supplied by Superintends of Stationery for whatever work the stationery may be required.

Examples.

Pens, ink, pencils for vernacular office.
Country paper, tape, etc.
Gum.
Thread.
Carriage of stationery for all purposes.
Bound book of country paper.
Not Books.

- C-I (v) (e) *Carriage of tents and office records.*

Examples

Half cost of carriage of Government tents other than those occupied by chaprasis and police guards (except in cases where touring is required from one village to another in which case the entire cost will be charged to Government).

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

Carriage of boxes containing office books and papers.

Pay of tent pitchers or postal runners on temporary establishment.

Carriage of dak.

C-I (v) (f) *Rent, Rates and Taxes.*

Rents, rates and taxes on account of office or other buildings used for Government purposes.

EXAMPLES.

Rent of offices, godowns and depots when not hired temporarily and charged to work.

C-I (v) (g) Pay of menials.

(h) Postage

Official postage, including costs of State telegrams, registration and insurance of letters and parcels and payments on "bearing" letters and parcels (but not carriage of parcels conveyed otherwise than by post.)

C-I(V) (I) Sundries.

All expenditure under C-Establishment not chargeable under other heads of sub-heads.

Examples.

Repair of tents and apparatus belonging thereto and of camp office furniture.

Repair of office and rest house furnitujre.

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

Fuel for office use.

Lighting office.

Sweeping office.

Dusters for office use.

Making and pulling pankhas.

Purchasing and watering khas ki taties.

Binding and preserving books and office records.

Mounting of maps.

Bastas for vernacular records.

Purchase and carriage of books and maps.

Printed forms.

Printed books and forms for the removal of produce by consumers or purchasers.

Tin map cases.
Carriage of furniture to rest house.
Carriage of money from or the treasuries.
Repair of arms and accoutrements.
Rubber stamps.
Seals.
Purchase of railway time tables, postal guides, etc., uniforms for office
chaprasis.
Commission on money order.

C-I (vI) *Establishment and other charges payable to or recoverable
from other government, Departments, etc.*

Deduct ---Amount recoverable from other Government Department.

Add---Charges payable to other government Department.

65--CAPITAL OUTLAY

MAJOR HEADS.

- A. Live stock, Stores, Tools and Plants.
- B. Organization, Improvement and Extension of Forests.
- C. Communication and Building.

C- ESTABLISHMENT (page 250 from Manual is missing)

Examples

Pens, ink, pencils for vernacular offices.
Country paper, tape, etc.
Gum.
Thread.
Carriage of stationery for all purposes.
Bound book of country paper.
Note Books.
C-2 (v) (e)- *Carriage of tents and office records-*

Examples

Half cost of carriage of Government tents other than those occupied by chaprasis and police guards (Except in cases where touring is required from one village to another in which case the entire cost will be charged to Government).

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

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

Carriage of boxes containing office books and papers.

Pay of tent pitchers or postal runners on temporary establishment.

Carriage of dak.

C-2(V) (f)- *Rents, rates and taxes.*

Rents, rates and taxes on account of office or other buildings used for Government purposes.

Examples.

Rent of offices, godowns and depots when not hired temporarily and charged to works.

C-2 (v) (g)- *Pay of menials.*

C2 (v) (h)- Postage.

Official postage, including costs of State telegrams, registration and insurance of letters and parcels and payments on “bearing” letters and parcels (but not carriage of parcels conveyed otherwise than by post.

C-2(v) (I) – Sundries

All expenditure under “C - Establishment not chargeable under other heads or sub-heads”

Examples.

Repair of tents and apparatus belonging there to and of camp office furniture.

Repair of office and rest-houses furniture.

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

Fuel for office use.

Lighting office.

Sweeping office.

Dusters for office use.

Making and pulling pankhas.

Purchasing and watering khas-ki-taties.

Binding and preserving books and office records.

Mounting of maps.

Bastes for vernacular records.

Purchase and carriage of books and maps.

Printed forms.

Permit books and forms for the removal of produce by consumers or purchasers.

Tin map cases.

Carriage of furniture to rest-houses.

Carriage of money from or to treasuries.

Repairs of arms and accoutrements.

Rubber stamps.

Seals.

Purchase of railway time-tables, postal guides, etc. Uniforms for office chaprasis.

C-2 (vi) - Establishment and other charges payable to or recoverable from other Government Departments, etc.

Deduct- Amount recoverable form other Governments Departments.

Add- Charges payable to other Government Departments.

15.25 Capital and Revenue Expenditure.

The estimates of expenditure fall under two divisions:-

- (a) Revenue.
- (b) Capital.

The Revenue Account is the account of the current income and expenditure of the province. The capital account is the account of expenditure of a capital nature and its main features are that it must either involve construction or acquisition of a work or permanent asset of a material character in connection with a project of lasting public utility or to meet expenditure on irrigation or be intended to finance the Provincial Loan Account or to repay or consolidate debts. Such expenditure is generally met from resources other than the current revenues, e.g., loans surplus revenues of the previous years, if any, and capital receipts.

15.26. Instructions regarding booking of capital expenditure.

All capital expenditure is to be booked to the major head "10-Forest" with effect from 1st July 1959 except when such expenditure is incurred from borrowed loans when it will continue to be booked under the head "65-Forest Capital Outlay".

15.27. Establishment charges

In case when any expenditure is financed from borrowed money, the provision for the establishment charges exclusively debatable to the capital head should be made directly under the head "65-Forests" Capital Outlay and in case of Joliet establishment through the head "10-Forests".

The actual distribution of establishment charges of the capital and revenue head will be made by the Audit Office at the close of the year in proportion to the cost of B-Works charged under the head "10-Forests and 65-capital".

The provision should be made by the Divisional Forest Officer, in their budgets in accordance with the above instructions.

The following new sub heads have been opened for this purposes:-

Major head.	Minor head.	New sub heads.
10-Forests	Direction	Deduct- Charges transferred 65-Capital Outlay on Forests.
Ditto.	Establishment.	Ditto.
65-Capital on Forests.	Ditto	Add-Charges transferred from 10-Forests.

15.27. Voted and charged expenditure.

The expenditure is further classified as "Charged" and "Voted"

- (1) "Charged" means such expenditure as is submitted to the vote of the Legislative Assembly.
- (2) "Voted" means such expenditure as is submitted to the vote of the Legislative Assembly.

SECTION II-FUNDS.

15.28. Funds are supplied to officers in the Forest Department by means of cheques drawn on Civil treasuries, either within or outside their jurisdiction with which the drawing officers may be placed in account by the Audit Office.

15.29. When Government servants of other Civil Departments are authorised to incur charges on account of the Forest Department, They will do so as Forest Disbursers. They can, therefore, obtain funds from the treasury for such expenditure only under the rules applicable to the Government servants of the forest Department.

15.30. The Treasury Officer will cash, against the drawing account of a divisional Officer, a cheque drawn by a Government servant holding charge of a Forest Sub Division or Range provided that he has received from the Conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That Government servant must not use the same cheque book as the Divisional Office.

15.31. Cash may, if required, be obtained by Government servants of the department by cheque drawn on the sub-treasuries subordinate to the district treasuries. The departmental officer should in such cases, advise the district Treasury Office, from time to time, of the probable amount of his drawings on each sub-treasury in order that funds may, if possible, be duly provided. He should also communicate to the sub-treasury officer through the treasury officer the number of cheque books to be used.

CHEQUES.

15.32. All payments, which Government servants authorised to draw have to make, should, as far as possible be made by cheques.

The following rules relate to cheques:

- (a) Cheque books required by Disbursing officers authorized to draw on treasuries and sub-treasuries should be obtained by them direct from the head treasury concerned, cheque books required for use on the concerned, cheque books required for use on the bank, are also obtained from the Treasury Officers and not from the bank. The Treasury Officer will supply a cheque book only on receipt of the printed requisition form which is inserted in each book**

towards the end, not more than one cheque book will be supplied on a single requisition. The requisition should be signed by the Disbursing officer.

- (b) Cheques from books obtained from a particular treasury should not be drawn on other treasuries or sub-treasuries of other districts.
- (c) A separate cheque book should be used for each head treasury or sub-treasury. Each cheque book must be kept under lock and key in the personal custody of the drawing officer who, when relieved, should take a receipt for the collect number of cheques made over to the relieving Government servant. The loss of a cheque book or blank cheque forms should be notified promptly to the Treasury Officer with whom the disbursing officer concerned has a drawing account.
- (d) No advise of the issue of any cheque need be sent to the treasury, but all cheques drawn will be entered in the register of Cheques, Form 4.
- (e) When a Government servant is authorised to draw cheques on sub-treasuries, he should give notice to the Treasury Office, from time to time of the probable amount of his drawing on each sub-treasury in order that funds may be provided as far as possible. Cheques drawn on sub-treasuries should be distinguished by different numbers and letters from those drawn against the head treasury.

15.33. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted, thus “under thirty rupees” will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30 and similarly “under eight hundred rupees” will mean that it is far less than Rs. 800 but not less than Rs. 700. No abbreviations such as “eleven hundred” for “one thousand one hundred” should be used. The amount should be written in the manner prescribed for vouchers in paragraph 1547 (III).

In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word one into four by prefixing an “f” and changing the “I” into an “r” the figures being easily altered to correspond. The word twenty, if written carelessly, has also sometimes been changed into seventy. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

Note – (1) The cross entry is not necessary if the amount in words is typed perforated by a special cheque writing machine.

(2) All cheques should be written in West Pakistan Stationery Offices registration ink obtainable from the Controller of Stationery and Printing.

(3) All corrections and alterations in cheques should be attested by drawing officers by their full signature.

(a) Every cheque in favour of a Government Servant must be made payable to order only, but when the payee is not in Government employ, the drawer may, at his request make the cheque payable to bearer. Treasury Officers will, therefore, cash cheques payable to “ A B or bearer” except when A b is a Government Servant. If a cheque payable to a person not in “Government employ:” or “ bearer” or payable to such person or to such person” or order” is presented, the Treasury Officer may decline to pay it if he is unable to satisfy himself of the identity of the person claiming payment, or in the case of a cheque payable to order, of the completeness of the chain of endorsement, if any, by which such person has become the holder of the cheque.

(b) Ordinarily a cheque payable to order is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes, and when he considers that strict compliance with the ordinary rule would cause inconvenience he may specially authorise in writing a subordinate gazette Government servant to endorse for him cheques drawn in his favour by his official designation.

(1) Where sub-treasuries are in charge of officials not acquainted with English, bilingual cheques should be used, and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

(2) When a public Officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must before endorsing the same, add the words “ Received payment by transfer credit to” Omission to do this facilitates fraudulent appropriation of money.

15.34. As rule no cheque should be drawn until it is intended to be paid away, and cheques drawn in favour of contractors and others should be made over to them by the disburse direct. The occasional delivery of cheques through a subordinate may be permitted at the

discretion and on the responsibility of the disburse. IN such cases, the subordinates should make no entry in any accounts which he keeps, as a payment made by cheque should appear in the cash account of the disbursing officer who draws the cheque, and the subordinates record will be in his correspondence.

Note (1) It is a serious irregularity to draw cheques and deposit them in the cash chest at the close of the year for the purpose of showing the full amount of grant as utilized.

(2) Whenever a cheque is drawn and entered in the cash book, but not paid out on the day on which it is drawn a note must be made in the cash book against that entry explaining why it has not been possible to deliver cheque to the payee.

15.35. As a general rule petty sums under ten rupees should not be paid by cheques unless it is permissible under any law or a rule having the force of law. For the disbursement to these and other charges which naturally are paid in cash, e.g. the wages of labourers and of establishment charged directly to works, and value payable postage, etc., it is permissible to draw money from time to time from the treasury by cheques to replenish the cash chest. Whether there be a guard or not, disbursers must draw cheques for the minimum of cash actually required to meet current disbursements.

15.36. Cheques remain current for three months only counting from the date of issue. If the currency of a cheque should expire owing to its not being presented at the treasury for payment within three months from the date of its issue, it may be received back by the drawer but it should destroy it and draw a new cheque in lieu of it. The fact of the destruction and the number and date of the new cheque should be recorded on the counter-foil of the old cheque, and the number and date of the old cheque that is destroyed should be entered on the counterfoil of the new one. The fact of the new cheque having been issued should be entered on the date of issue in red ink in the same time against the original entry in the cash book.

15.37. When it is necessary to cancel a cheque, the cancellation should be recorded on the counter-foil and the cheque, if in the drawers possession, should be destroyed. If the cheque is not in his possession, he should promptly request the Treasury Officer to stop payment of the cheque, and on ascertaining that payment has been stopped, he should write back the entry in his cash book by exhibiting the amount of the cheque as a minus figure on the payment side in the Bank or Treasury” column. A counter reference should be given in the cash book, against the original to the second entry of the cheque. A cheque remaining unpaid from any cause for twelve months from the date of its issue should be cancelled and its amount written back in a similar manner.

15.38. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the form given below. If, after search through the list it is resumed that the cheque has not been cashed, he will sign and return the certificate. The Disbursing Officer will enter in his account the original cheque as cancelled, and may issue another.

Certified that cheque No. _____ dated for Rs. _____
Reported by the _____ (Disbursing Officer) to have been drawn by him on the treasury
in favour of _____ has not been paid, and will not be paid if presented hereafter.
Treasury. _____ Treasury Officer.

15.39. If a cheque is issued by Government in payment of any sum due by Government and that cheque is honoured on presentation to Governments bankers, payment shall be deemed to be made.

- (a) if the cheque is handed over to the payee or his authorised messenger, on the date it is so handed over, or
- (b) if it is posted to the payee, on the date when the cover containing it is put into the post.

The rule applies mutates mutandis to a cheque in payment of Government dues or in settlement of other transactions received and accepted in accordance with the provisions of Subsidiary Treasury Rule.

Note:- Cheques marked as not payable before a certain date should not be charged to the accounts until the date on which they become payable.

Adjustment in the Cash Book of cancelled, Lost or Lapsed cheques.

15.40. If a cheque which has been drawn and entered in the Cash Book has to be cancelled subsequently, the amount of it should be accounted for on the creditor side as a “cancelled cheque” the cancelled cheque being treated on the debtor side, as indicated below.

- (a) If the cancelled cheque is replaced immediately by fresh cheque, the fresh cheque should be shown as a X “ Forest Remittance” the number and date of the cheque in lieu of which it is drawn being quoted in the entry.
- (b) If the cancelled cheque is not replaced immediately, the expenditure in payment of which it was drawn should be written back by making an entry of the cancelled cheque on the debtor side as for a cash recovery of a service payment (Paragraph 15.49)

15.41. A lost cheque should be treated in all respects like a cancelled cheque (paragraph 15.40) the treasury certificate of non-payment being regarded as a voucher in support of the entry of cancellation on the creditor side of the Cash Book.

15.42. A lapsed or time-expired cheque, if renewed should be treated as a cancelled cheque and the fresh cheque issued in its place entered in the Cash Book. (Paragraph 15.40).

SECTION. III— CASH AND CASH BOOKS.
CASH.

15.43. Definition of the term cash.

(i) Cash includes legal tender coin, currency and bank notes, cheques payable on demand, remittance, transfer receipts, and demand drafts and also one anna revenue stamps. Government securities, deposits receipts of banks, debentures and bonds accepted as security deposit are not treated as cash.

(ii) Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government currency notes of the denominations of Rs. 5, 10 and 100 which are designated universal currency notes may be received by all Government officers in payment of Government dues or in settlement of other transactions, irrespective of the circles from which the notes may have been issued.

(iii) At places where treasury business is conducted by a branch of the State Bank of Pakistan, cheques on banks which have clearing accounts with the State Bank will be accepted in a payment of Government dues, or in settlement of other transactions. Such cheques must be crossed in all cases. Until, however, a cheque has been cleared, the Government cannot admit that payment has been received and consequently final receipts will not be granted when a cheque is tendered. A receipt for the actual cheque only will be given in the first instance but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

(1) In the event of such a cheque being dishonoured by the bank concerned on presentation, the fact will be intimated at once to the tenders, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured.

(2) Certain special arrangements will be necessary when Government dues which have to be paid by certain fixed dates are paid by cheque, and persons desiring to make such payments in this manner without risk must take precautions to ensure that their cheques reach the treasury at the latest

on the day before the date on which the payment is to be made. Cheques received on the last day of payment of Government dues will be liable to be refused, and those received later will not be accepted.

15.44. Custody of Government Money.

Every officer who is authorised to receive and disburse Government money should keep a cash chest for the custody of the Government money in his charge, and keep the key of it in his own possession. The contents of the chest must be counted at least once a month and the amount compared with the cash book balance. If any excess or deficit be found, an entry of it should be made at once in the cash book and a report forwarded to the departmental superior.

Under no circumstances shall any Forest Officer or subordinate place any private money in his Government cash chest.

15.45. Maintenance of cash book.

Every officer who is authorised to receive and disburse Government money should maintain a cash book in Form 6 in which he should enter all money transactions as they occur. When a cheque is drawn in favour of self or order to replenish the cash chest, the amount of it should at once be entered as a receipt. This entry must not be delayed until the money has been received after the encashment of the cheques at the treasury.

15.46. Items to be shown in cash book.

All receipts, disbursements and charges of whatever sort connected with the public service must be and no other may be, shown in the cash book. Sufficient details should be given in the column “particulars” to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. All items of revenue must be fully detailed, the forest from which the revenue is realised, the person who pays it, and the articles and quantities removed should be stated whenever the information is available.

(1) A cheque drawn in order to be paid away, should be entered simultaneously on both sides of the cash book, once as a receipt of money from the treasury and once as a payment to the payee concerned, the number and distinguishing

letter of the cheque being specified in both the entries. (See also paragraph 15.40)

- (2) Similarly, all book transfers, i.e. transactions in which no actual payment or receipt of cash is involved, should be entered simultaneously on both side of the cash book, the credit or debit to Book Transfer appearing on one side and equivalent debit to an expenditure head or credit to a revenue head, on the other.
- (3) All entries of advances on both sides of the cash book must e made in red ink.

15.47. Divisional officers cash book.

(i) The Cash Book of the divisional Officer is primarily the detailed record to his own transactions written up day-y-day, but the transactions of his Sub Divisional Officers and sub-ordinates, whether rendered through cash books (paragraph 15.53) classified revenue realised and expenditure incurred by subordinate officers should be posted in totals only: other items of receipts and charges and recoveries of service payments (paragraph 15.49) should be entered in detail.

(ii) Cash Book of other Disbursers

The Cash Book of all other disbursing officers shall Contain a detailed record of their daily transitions and shall be written up daily. Detailed instructions regarding the perpetration of range accounts are given in (paragraph. 15.51.)

(iii) Vouchers

All vouchers for payments, including advances , except treasury Chileans or advice lists and acknowledgements of transfers to other departments must bear the date of payment, and they must be passed for payment in words as well as in figures, by the Divisional Officer, who thereby assumes the responsibility for the charge. Disbursement certificates are required on all vouchers.

15.48. Classification of transactions.

The classification of receipts and charge should be given in the column “Head of Service’ on both sides of the Cash Book. Revenue and Charges falling under the major head “ X—Forest “ “10—Forests” and “65—Forests Capital Outlay” respectively, should be classified in detail in accordance with the sanctioned accounts, classification as given above. All sums paid into the treasury by departmental officer or on his account should be debited to “Forest Remittances” even though the remittance be made by a cheque and not in cash. Similarly, the value of all cheques drawn should be credited to “Forest Remittance” irrespective of whether or not they are cashed at once. Advances and recoveries thereof should be shown under the head “Forest Advances or Work Advances” as the case may be and deductions made from salary bills etc., should be recorded as pertaining to Service Funds, Income-tax, etc., as the case may be. Value of bills accepted by the Divisional Officer and all other items of receipts and changes adjustable by book transfer should be classified under” Book Transfers”. Recoveries of service payments should be dealt with as prescribed in (paragraph 15.49.)

- (1) When revenue on account of timber or other forest produce is paid in advance, the amounts should be at once credited as revenue to the appropriate sub-heads in the Cash Book.
- (2) Advances to contractors, suppliers and labourers in connection with the execution of work are classified under the suspense head "Work Advances" subordinate to the minor head "Conservancy, Maintenance and Regeneration" of the major head "10—Forests" and under the minor head "B1 (8) Suspense" of the major head "65—Forest Capital Outlay" as the case may be.

15.49. Recoveries of service payment

Recoveries of service payments should be dealt with thus:-

- (a) If made before the close of the year in which payment was charged in the accounts. When the recovery is in adjustment of an over charge on account of pay or travelling allowance; and is made by deduction from a bill, the net amount only of the bill should be charged in the cash book and the amount recovered should not be shown as a separate item of receipt therein. The amount deducted, with necessary particulars, should be noted in the "Remarks" column of the Classified Abstract of Expenditure, Form 14.
- (b) In all other cases, the amount recovered should be entered on the debtor side of the cash book as "Recoveries of Service Payments" but not remitted into the treasury as revenue receipts. In the Classified Abstract of Expenditure, Form 14, the amounts should be shown as minus entries in red ink under the subheads to which they were originally charged so that the total of Form 14, would be correspondingly reduced, as also the amount of the lump sum entry to be made in the Monthly Cash Account, Form 6, as the expenditure charged during the month.
- (c) If made after the close of the year in which the payment was charged in the accounts. The amount recovered should be credited in the cash book as miscellaneous revenue under "E-2 (9)—Other sources" and paid into the treasury.

15.50. Division as unit of control

All revenue and expenditure must be recorded at once in the accounts of the division within which it is collected or incurred, without reference to its origin or object.

Government has determined that the Forest Division should be the unit for the purpose of ascertaining the result of the working of the forests. To enable the results of the working of each unit to be

accurately ascertained, adjustments must be made between different division.

The adjustments referred to in the above paragraph will be made annually between hill divisions and depot divisions in the June (Final) accounts. In other cases when a division incurs expenditure for another division for which there is no budget provision in the former division, the adjustment should be made as occasion arise without waiting till close of the year.

15.51. Instruction regarding the preparation of range accounts

(1) Every Range Officer will keep his accounts in a bound cash book (Form No. 8) in which he will enter all money transactions as they occur. Sufficient details should be given in the column particulars” to admit the main points of each transactions being readily ascertained without reference to the detailed vouchers or permit and receipts books, etc. Overwriting and erasures are strictly prohibited.

REVENUE.

(2) (A) All items of revenue must be fully detailed, the name and the compartment of the forest from which the revenue is realised or the name of the sale depot from which forest produce is sold, the person who pays it the description and class of the forest produce or other articles and their quantities in numbers and cft. Solid or stacked, mounds, acres, etc., as the case may be, should invariably be stated and the number of permit for all kinds of forest produce sold and removed by purchasers and right holders or for grazing cattle and number and date of the authority sanctioning the item must which the item belongs should also be quoted with the budget sub-head in column 5 of the Cash Book, such as A-2 (Project). A reference to the monthly accounts form in which the sale has been shown should invariably be given in the cash book.

(b) In cases compounded under section 68 of the Pakistan Forest Act, the yearly case No. Sanction No. and date, receipt No. and date for the amount realised, value of articles seized and amount of compensation will suffice.

(c) when a sum previously shown outstanding in Form No. 11 is realised the description of the entry in cash book should be :To outstanding realised from ----- on account of ----- as per receipt No. -----

(d) Usually purchasers pay money due on their purchases direct into the treasury, for which purpose printed treasury chalanghs should be supplied to them by Range Officers. In exceptional cases when the circumstances so require or when the amount due is less than Rs. 100 and Rs. 500 in the case of Jallo Rosin and Turpentine Factory, the amount may be realised in cash which should be remitted in to treasury as soon as possible.

(e) A bill book (Form No. 13) must be used for timber and other produce sold from depots. For every transaction taking place a bill will be given to the purchaser and a copy will be forwarded to the

Divisional Forest Officer, with accounts. The counterfoil will from the depot copy.

(f) A receipt on Form No. 14. Of the Forest Department code 7th Edition, must be granted to every person from whom any amount is realised on behalf of Government. No receipt on unpainted paper or on any form other than that prescribed shall be held to be a legal and formal receipt for revenue money paid. However, in cases where permits for petty quantities of forest produce or for grazing are issued immediately on receipt of payment such permits shall be considered as the payees receipt.

(g) All money received as revenue must be entered in the Cash Book immediately on its realization,, and must be remitted into a treasury with the least possible delay. If for any valid reason it is not possible to remit the money it the same month in which it is collected, a certificate of unmerited revenue together with the necessary explanation must accompany the Range accounts.

(h) In the case of remittance of revenue, the name of the treasury must be quoted in the “Particulars” column.

(i) Revenue money collected cannot ordinarily be spent for current expenses. In emergent cases, however, when money is wanted immediately and the renew received provided that he permits the amount so spent into the treasury as soon as he obtains funds from the Divisional Forest Officer.

(j) A recovery of the service payment if made before the close of the year in which the payment was charged in accounts should not be remitted into the treasury, but should be included in the cash balance and an F. A. voucher for the amount furnished to the Divisional Forest Officer with the Range accounts in which the recovery is shown. It the recovery is made after the close of the financial year in which the payment was made, than it should be treated as revenue and remitted to the treasury.

(k) Revenue from sales to Public Department will be realised by Book Transfer Bills and adjusted direct in the Divisional Forest Officer’s Cash Book. There is no need to show these transactions in the accounts of the Range Officer concerned, who will of course, be informed of the recovery in a separate memo. So that he may make the necessary entries in the Range forms.

(l) Recoveries on account of subscriptions to the General Provident Fund or other funds or on account of “Advances Repayable” when made by deduction from pay bills should be

distinctly shown on the Dr. side of the Cash Book, quoting name and account No. of the Fund. Under the rules, these recoveries are made by deductions from pay bills, and there is no need to furnish a forest Advance voucher for the same.

Income-tax will be recovered at the rates communicated from time to time but the aggregate of sums exempted from income tax must not exceed one-sixth of the total income of an assessee in any one year.

(m) At the end of the cash book after closing the accounts the following certificate should be given:-

“Certified that the cash balance has been counted personally and found correct”.

EXPENDITURE.

(3) (a) Funds to meet current expenses must be obtained by a cheque from the nearest treasury. Applications for cheques should be made in time to reach the Divisional Office on the date to be fixed by the Divisional Forest Officer,. the application should state briefly the particulars of expenditure likely to be incurred in order to satisfy the Divisional Forest Officer, that the money is wanted for legitimate government expenses. The memo for funds should be prepared by the sub heads and projects as given in the Range in the range Budget Control form. Range Officers should have as little cash balance in hand at the time of closing monthly accounts as possible. A cheque received for forest Advance must be entered in the range cash Book at once and a voucher signed and submitted to the divisional Forest Officer immediately: it should not be delayed until the cheque is actually cashed. If a cheque is lost or not honoured for any reason and has to be cancelled subsequently, the necessary entry of cancelled or lost cheque can be made on the Credit side of the Range Cash Book.

(b) Range Officers must see, that proper estimates are prepared for all works prescribed for his range, and that the sanction of the competent authority is obtained before the work is actually taken in hand. This sanction should be quoted in red ink both in the vouchers and the items in which payments for the work done are charged. If any work is carried out in more than one moth, the sanctioned amount and expenditure charged in a previous month or months must be carried over to the next month in order to avoid the

possibility of exceeding the sanctioned amount, and must be entered in red ink, opposite to the first item in which payment concerning that work is charged.

(c) All works should be carried out punctually, and should not be let until the closing months of the financial year. When any work is done and passed for payment by a competent authority, payment for the same must be made promptly and expenditure pertaining to various sub heads should not be grouped together on one voucher.

(d) Full details of the work done, the rate and the quantity in cubic feet, acres or miles, etc., as the case may be, should be given and reference to the page No. of the measurement book., where measurements have been recorded, must invariably be quoted both in the vouchers and the items of the Cash Book where the payment is charged. The name and compartment No. of the forest in respect of which the expenditure is incurred should also be stated.

(e) All vouchers of over Rs. 25 and vouchers for rent, rates and taxes, must be prepared on the prescribed printed form and receipts for amounts under that sum should be taken on plain paper and should bear the signature of the payee, and witnesses if the payee is illiterate and date of disbursement, A disbursement certificate must be recorded on all vouchers. Thumb-impressions on vouchers must be attested by a responsible person. Vernacular signatures on the vouchers to be submitted to the Audit Office must be translated into English. In the case of daily labour vouchers disbursement certificate must be given on all vouchers. A certificate to the effect that the labour was actually employed and paid must also be given.

(f) If payments are made on accounts of felling, sawing collection, or carriage etc. of timber, firewood or other produce, a reference to Form No. 7 in which the produce has been shown should be quoted in addition to that of the Measurement Book. Similarly in the case of the purchase of carriage, etc. of other materials or of seed and other minor produce collected for departmental use, which are shown in the Material Form, a reference to the Material Form should be quoted. Material purchased for immediate use and used during the same month should not be shown in the Material form. Only cross reference to the various vouchers of purchase and use of material being sufficient.

(g) When payments are made for carriage of forest produce or other materials the distance in miles or stages must be given.

(h) Amounts disbursed on account of pay and allowances other than travelling allowance should shown separately for each budget sub head and entered as separate items for permanent and temporary establishments. The names and rates of pay should be entered in the Acquittance rolls and in the column “Particulars” of the Cash Book. If the pay or allowance of a subordinate is held over for future payment or is paid for a broken period of a month, the reasons for the same must be briefly noted on the Acquittance Roll as well as in the Cash Book. Similarly it the pay of a subordinate is charged for the first time in the Range accounts the date of his appointment or transfer with the name of the office or range from which he was transferred and the authority for the appointment and transfer must be quoted in the Acquittance roll

Pay and leave salary should be shown separately in the Cash Book as well as in the pay bill. When any subordinate is on leave, a note to this effect should be given in the remarks column of the pay bill, i.e. the date of commencement of leave, period of leave and nature of leave, etc. In case of transfer of forest sub-ordinates, etc., whose pay is charged by the Range Officer, in his account of the first time, he should furnish with the bill, last pay certificate issued by the previous Range Officer.

- (i).In the vouchers for the construction and repairs of roads, the length of the road constructed or repaired must be quoted besides other details of the work done. Similarly in the case of expenditure on the demarcation of forests the length of the boundary concerned should be entered.

B.1 (4) (b)

All entries in the Cash Book must be stated so clearly as to enable the Divisional Office to divide the expenditure into the following heads:-

- i- Sowing.
- ii- Panting.
- iii- Weeding.
- iv- Fencing.
- v- Debris clearing and burning.
- vi- cleaning and improvement felling.

Detailed information about the area gone over, length of the fence repaired, etc., under the above heads must invariably be stated in the Cash Book.

B 1 (5) (a)

In the Cash Book the name of a road or inspection path repaired must be written clearly. If only a section of a road or an inspection path is repaired the name of that section should be given.

The number of culverts and bridges repaired must invariably be stated in the Cash Book.

(j) Payment to contractors may not be made before work is completed to the satisfaction for the divisional Forest Officer. But sometimes under the provisions of agreements payments are made in part before the completion of work. These should not be charged finally to the budget sub head of expenditure but should be treated as work Advance and should be recovered in the usual way when the work is completed and paid for.

Daily labour employed on works must, however, be paid promptly.

(k) The number of the budget project to which the item belongs should be quoted in brackets with the budget sub head in case of all items relating to works, i.e. other than establishment charges.

(l) A budget control Form for Revenue and Expenditure (excepting items relating to pay, etc) is prepared by the divisional Office and supplied to each Range Officer early in July, each year. Submitted with accounts to the divisional Office for check and also incorporation of any expenditure pertaining to a Range which is charged direct in the Division Cash Book, such as payment of large sums made to contractors by cheques issued direct by the divisional Forest Officer, etc., etc/ It will be returned within a week by the Divisional Office initialled by the Head Clerk and must be examined by the Range Officer immediately on receipt in order to see what additional Payments have been made therein, and what is left for his future requirements. A Range Office should not incur expenditure in excess of the budget allotment shown in the control Form, and if the amount allotted is not sufficient he should apply for an additional grant as soon as the need for the same is apparent.

(m) a Range Office may not make any cash advance to contractor without the sanction of the divisional forest Officer. He may however, make "Advances on Account" up to 90 per cent to the work done with the express permission of the Divisional Forest Office. Such advance and the advances referred to in (j) above when made should be shown in Form No. 13 a copy of which will be submitted with the monthly accounts. Bills of contractors against whom advances are outstanding should be prepared for the full amount of work done, and receipt for the same without deducting the amount advanced. Payment should, however, be made for the net

amount due to and a note to this effect given at the end of the bill as below:-

Paid in Cash.	Rs.
Adjusted against advance or advances out-	Rs.
Standing against him.	

The amount of advance thus advance will be shown on the Rs. Side of the Cash Book as recovered by work done.

(n) A Range Officer is not permitted to make advances to another Range Officer or other disbursers without the written permission of the Divisional Forest Officer.

(o) Item number shown in the Cash Book the abstract of revenue and expenditure should be given by sub-heads and projects.

(p) At the end of the Cash Book the abstract of revenue and expenditure should be given by sub-heads and projects.

(q) All vouchers above Rs. 20 must be stamped and signed in such a way that the payees signature defaces the stamp. It payment of a daily labourer exceeds Rs. 20, a stamped receipt must be taken form him.

® When the payment to a daily labourer, is made through proxy, the exact relationship which the proxy bears to the real payee, should invariably be stated, the word “Major” should also be written in addition to the name of the proxy. In no case whatever may the payment be made through a minor.

(4) Damage Report Register. (a) Range Officers will maintain an damage report register in which will be entered all damage reports as they are received in the Range Office. Damage reports pending from previous years will first be entered in red ink and then the reports of the year, month by month, in black ink. The register should be put up to the Divisional Forest Office at the Office inspection.

(b) On pay days, the Range Officers should occasionally check counterfoils of forest Guards damage report books.

© On pay days the Range Officers should enter the Dr. item No. and date on the back of the counterfoil so that a glance at the Forest Guards damage report book would enable the divisional forest Officer to see that cases do not hang on for a long time.

(5) **Prosecution Register.** Range Officers will maintain a register of cases prosecuted in which will first be entered in red ink all cases pending from previous years and then in black ink in the cases challenged during the year. As a cases decided disposal will be made and the register kept posted to date.

(6) A standard list of objections on Range Accounts, which forms and appendix to these instructions, should be used.

LIST OF STANDARD OBJECTIONS.

SL. NO.	NATURE OF OBJECTION .	ORDERS AND REMARKS OF DIVISION FOREST OFFICER.
	GENERAL:-	
1.	The form has not been signed.	The form is returned herewith for signature and return. The objection may be noted for future.
2.	The payment exceeds Rs. 20 so a revenue stamp must be affixed.	Please furnish the stamp now to complete the voucher and note for further.
3.	The opening balance differs from the closing balance of the last months form,	please note and correct.
4.	Cubical contents must always be calculated according to volume factors in the working plan.	Please note and correct.
	<u>CAS</u>	
	<u>H</u>	
	<u>ACCOUNT</u>	
5.	Full particulars of the item and the details of the work done have not been given.	Please supply the information now and note for future.
6.	(a) Area gone over if the work is measured by area. (b) Length in chains or miles if the work is measured in length. (c) Detail of the material used. (d) Sanction number and date. (e) Reference Form 7 in which the use of forest produce has been shown, has not been quoted.	Please do it now and note of future.
7.	All F.A. or A. R. items should be shown in red.	Please note for future.
8.	The opening balance does not agree with closing balance of the last month.	Please reconcile.
9.	The payees receipt in support of the payment made has not been sent with the cash account.	Please do it now and note future.
10.	No disbursement certificate ;has been given on the voucher.	The voucher is returned herewith for needful and return.
11.	The cash balance at the close of the month is very heavy.	Please explain why you did not calculate your requirements properly at the time of applying for funds in

- order to avoid heavy cash at the end of the month.
12. The revenue shown on the Dr. side of the cash account does not agree with the remittance on the Cr. Side. Please reconcile or explain the difference.
13. The head of service has been omitted. Please supply this omission now and note for future.
14. The recovery should have been shown as under:-
 (a) The expenditure to which the recovery refers was incurred during the current year. So the amount should have been adjusted as C. R. S. P. and treated as F./ A. to your. Please see to this.
 (b) The amount recovered forms part of expenditure incurred during the past years. So this should have been remitted into treasury as miscellaneous revenue.
- GENERAL:-**
15. Reference to the page and No. of measurement book is omitted. Please give the necessary reference now and note for future.
16. **The expenditure constitutes a part of a particular major project being carried out under a proper sanction. So the following information should be given in the last item of the expenditure under the same particular sanction.** Please supply the information now and note for future.
 (a) Amount sanctioned.
 (b) The expenditure up to date.
 (c) Balance left.
17. Abstract of revenue and expenditure under various sub heads and projects has not been given at the end of the cash account. Please supply the omission new and note for future.
18. The expenditure is not within your powers of sanction; so the sanction of the competent authority must have been obtained before incurring the expenditure. The amount has been cut down pending sanction. Please apply for the necessary sanction now and note the objection for future.
19. The muster roll has been disbursed in part and in some case the payment has been made through proxies. Please explain.
20. No budget provision exists for this expenditure. They expenditure is deleted from your cash account till funds are provided.
- FORM 7 :-**
21. The various species and classification of forest produce in depots have not been arranged properly in the form. Please see to this in future.

22. The corresponding entry of disposal is not shown in you form. Please report the necessary entries which are to be made in the fair copy.
23. The produce has been shown written off from Form No. 7 by departmental use. Please supply the information now and note for future.
The following information should have been given in form 7:-
(a) Name of work.
(b) Authority.
(c) Estimated value of the produce used departmentally.
24. Reference to voucher No. and monthly account in which the payment for conversion, etc., has been made has not been given in the remarks column against the receipt entry. Please do it now and note for future.
25. Reason for heavy wastage is not stated. Please do it now and note for future.
26. The produce written off from your form 7 due to other reasons than by departmental use should be supported by sanction. Please obtain and supply the necessary sanction in support of the entry.
27. The produce shown as sold has not been shown in form 8 for the same month. Please seen to this and explain.
- FORM 8:-**
28. The produce shown as sold has not been shown as such in Form 7 for the same month. Please explain the discrepancy.
29. Duplicate copy of the bill and the receipt issued for the sale shown in form 8 have not been received with the accounts. Please send them now and note for future.
30. The amount shown as outstanding in form 8 does not appear any where in Form 11 for the same month. Please explain.
- FORM 9:-**
31. The produce shown as disposed of by transfer to form 7 does not correspond with the entries in form 7. Please reconcile.
32. The number and date of the voucher on which cost of salvage of timber as per column 4 has been paid is wanting. Please state now and avoid such omissions in future.
33. The recovery of salvage charges of timber as per column 6 is not traceable in your cash account. Please see to this and explain.
- FORM 10:-**
34. If the amount of sale has not been recovered in full, the name of the purchaser and sanction for deferring recovery in full should be quoted in remarks column. Please do it now and note for future.
35. The amount does not appear to have been credited in your account. Please refer to the Dr. item of the cash account in which the receipt has been shown.

36. The amount left unrealised is not shown in form 11 Please explain.
- FORM 11:-**
37. In how many instalments the balance outstanding is to be recovered and by what date. Please state now and always give this information in the last column of Form 11.
38. The items noted in column No. 3 of the statement were due for recovery within this month, but have not been recovered. Please explain and say when these are likely to be recovered and adjusted in accounts.
- FORM 12:-**
39. Authority under which the trees have been granted is not given. Please quote now and always in future.
40. D. F. Os sanction for the grant of produce has not been received with the form. Please explain and say when these are likely to be recovered and adjusted in accounts. Please quote now and always in future.
41. The value of grant should have been calculated at market rates. Please explain and say when these are likely to be recovered and adjusted in accounts.
- FORM 13:-**
42. Why the produce was not shown during the month in which it was seized and the case challaned into court. Please explain.
43. The corresponding entry of receipt is not traceable in form 7. Please explain.
44. Why the entry of disposal was not shown in the month in which the case was decided. Please explain.
- FORM 17:-**
45. The case No. and year has not been quoted. Please state now and avoid such omissions in future.
REGISTER OF CASES
COMPOUNDED.
46. Date of payment is wanting. Please state now and avoid such omissions in future.
47. The amount has not been credited in your accounts. Please explain.
REGISTER OF PROSECUTIONS.
48. The produce seized in this case has not been shown in Form. 17. Please explain.

CHECKING AND BALANCING.

15.52. Checking of entries in cash book.

All entries in the Cash Book must be checked by the disbursing officer as soon as possible after the date of their occurrence, and he must see that all receipts have been properly credited in it and that the payments are supported by vouchers which have been passed by him. The cash book should be initialled (and dated) under the last entry checked.

15.53. Closing of monthly cash accounts.

The cash should be closed and balanced monthly Divisional Forest Officers should close their books on the last working day of each month, but subordinate officers may do so on the 27th or such earlier date as may be necessary in order to ensure that the officer in charge of the division in which they are serving or in which their accounts are compiled may receive by the last day of the month, a copy of the cash book (with the original vouchers and such other accounts as may be prescribed).

15.54. Checking of cash book.

In the case of Divisional Officers, the cash balance on hand should be counted on the last day of each month and a certificate to the effect that it agrees with the computed balance should be recorded in the Cash Account in Form 6. They must, when at headquarters, always verify the cash balance in person and design the accounts to be rendered to the Audit Office. When the divisional Officer is absent on tour, the duties may be entrusted to the senior gazetted assistant of the divisional staff present at headquarters, but without the special sanction of the local Government not more than two months may be allowed to lapse without a personal verification of the balance by the Divisional Officer.

15.55. If an item in the Forest Accounts which properly belongs to one head is wrongly classified under another head, the error may be corrected in the following manner:

- (a) If the error is discovered before the close of the months account the necessary correction should be made in the original entries before the accounts are closed-

The mistake should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The disbursing officer should initial every such correction and invariably date his initials.

(b) If the error is discovered after the close of the months accounts, but before the accounts for June final are closed, the correction should take the form of a fresh entry in the current cash book.

(1) Errors affecting only revenue or expenditure (service) Heads, where the amounts involved do not exceed Rs. 10 need no formal correction.

(2) If the error affects one or more heads on each side of the cash book, the correcting entry should be made on both sides in the manner indicated in rule to Paragraph but if it affects only receipt or expenditure heads on one side of the cash book, the entry should be made on the one side affected, the amount (plus or minus) pertaining to each head being specified in the column head “particulars” and the column “Receipts” or “Disbursements” and the case may be, being left blank. At the same time, a suitable remark should be made in red ink against the original incorrect entries in all accounts, quoting to the correcting entry.

(3) No. correcting entry should be made unless supporting by the orders of the Divisional Forest Officer, obtained on Transfer Entry Memo. In the form below:-

Particulars of the original transaction, with reasons for the proposed adjustment.	DEBITS.		CREDITS.	
	Head of account	Amount	Head of account.	Amount
		Rs.		Rs.

Passed.

Divisional Forest officer,

(c) If the error is discovered after the accounts for June final have been closed and despatched to the Audit Office it should be reported by letter to the Audit Office who will deal with it in accordance with the rules in the Account Code and advice to the Divisional forest Officer, the corrections (if any) which he should made in his accounts.

(d) In all cases in which a formal correction is not permissible, it is sufficient to make a suitable note (in red ink) in all the accounts concerned.

ADVANCE TO DISBURSERS.

15.56. Cash advances to disbursers

A subordinate officer who is not authorised to draw cheques may be given a cash advance of suitable amount to enable him to make the disbursements entrusted to his charge.

15.57. Advance to be entered in cash book.

When such a cash advance is made to a subordinate officer, the amount of it must be charged at once in the cash book of the officer making the advance, under “Forest Advances” as an advance to the disburser concerned. Until cleared, the advance should be held at the personal debit of the disburser.

15.58. Remittance by postal money orders.

The remittance of advances to disbursers by postal money orders may be authorised by the local Government , wherever convenient, under such rules as may be deemed necessary. In such cases a post office receipt, with the money order acknowledgement of the disburse concerned will suffice as a payment voucher.

15.59. Disbursers ledger

(i) A ledger account should be maintained in the Divisional Office in respect of the transaction with each disburser to whom an advance has been made and when examining the copies of the cash book of subordinate officer (Paragraph 15.61) it should be seen that the opening and closing cash balance in the cash account of each disburser agree with the balances shown as outstanding against him in the ledger at the commencement and the close of each month.

(ii) All disbursers offices should be inspected by Divisional officers at least once a year, and a written report made of such inspection which should be forwarded in original to Conservator who will return it after perusal, with remarks, if any. A copy of the report with conservators remarks should then be supplied to the disburser.

RECEIPTS---I---REVENUE RECEIPTS.

Cash Receipts.

15.60 Revenue to be Remitted to Treasury.

All revenue receipt by officers of the Department should be paid into the treasury with as little delay as possible. Each remittance should be accompanied by the usual chalan form supplied by the treasury in duplicate, and the receipt copy returned by the treasury should be treated as the voucher to the entry in the cash book.

15.61.(i) All entries in the cash book of “remittances of revenue to treasuries” will be supported by vouchers in the treasury chalan or advice list form. The name of the treasury and the treasury be entered in the cash book in the column of “Particulars” and when revenue is remitted to a sub-treasury or Tehsil, the name of the district treasury to which it is subordinate must also be given.

(ii) Every chalan or advice list will be examined and initialled by the Divisional Officer, who must satisfy, himself that it bears the Accountants and the Treasurers signatures and if the sum acknowledged is Rs. 500 or more, the Treasury Officers signature also. Chalans for sums paid by cheques in favour of the Treasury Officer will not be signed by the Treasurer, the second signature on such chalans for sums under Rs. 500 will be that of the person who may have been nominated to that duty by the district Officer.

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

- (1) Name of Sub treasury or Tehsil.
- (2) Amount acknowledged.
- (3) Number and date of Treasury Offices receipts.
- (4) By what Forest Officer remitted.

15.62. Remittance of Revenue and Advances to Disbursers by Postal Money order

The following rules for the remittance by means of postal money order of Forest Revenue to treasuries and of advances to disbursers will be observed:-

Revenue collected at outlying stations, may however be remitted to treasuries by means of postal money orders In such case no duplicate chalan is tendered at the treasury, as the money will be

received by it from the post Office. The acknowledgement with the coupon of the money order will be forwarded by the treasury to the divisional Officer and also advice of all the remittances received by money order on each day on which such transactions may occur.

(i) Remittance of revenue;

a) district Forest Officers should provide themselves as well as the range, and other revenue remitting officers with ordinary inland money order forms in books with counterfoils such as are obtainable at all Post Office and these also should be used, all particulars of the remittance being noted on the counterfoil.

(b) the remitter should make out a money order on one of these forms, filling in the name of the most convenient post office and other particulars and making it payable to the officer in charge of the treasury and should send it with cash to the post office. He should note briefly on the coupon such particulars of remittance as may be necessary for the Treasury Offices information.

© The treasury Officer on receipt from the Post Office of the money order will sign and date the money order and return it to the Post Office after cutting off the strip containing the coupon and acknowledgement. He will forward to the District Forest Officer the advice list prescribed, together with the corresponding strips consisting of the coupons and acknowledgements of all money orders received during the day.

(d) The entry in the remitters account will be supported by the receipt given to the remitter by the Post Officers when the money order was issued.

(e) The commission paid on money orders will be charged to the budget head C. 1 (5) (I) in the departmental accounts

(ii) Remittance of advances;

(a) In remitting advances to disbursers the same procedure as that prescribed in rules (a) and (e) above should be followed, but the amount of them money orders and the commission may be paid into the Post Office either in cash or. Where the Post Office is at a treasury or sub-treasury station, by a cheque drawn in favour of the Postmaster on such treasury or sub treasury. The latter course can

only be adopted when the remitter has a banking account with the treasury or sub treasury concerned.

(b) The money order will be treated by the post Office as on ordinary inland money order and acknowledgement sent to the remitter in due course. The remitters accounts will be supported by this acknowledgement as well as the receipt referred to in rule (a) above.

15.63. Revenue remission to be done immediately.

If cash be wanted for immediate expenditure locally sums locally received may be so expended; but in all case the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly or wholly by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

The following illustration is given as explaining the adjustments necessary in the divisional Cash Book when revenue received is expended locally.

A subordinates account show the following transactions:-

Dr.	Rs.	Cr.	Rs.
Opening balance	100	Total Expenditure	1,150
Total revenue..	<u>1400</u>	Cash Balance	<u>350</u>
Total:-	<u>1500</u>	Total:-	<u>1500</u>

Enter in Divisional Cash Book on one date.

Dr.	Rs.	Cr.	Rs.
Revenue from _____	1,400	Expenditure _____	
1,150			
Range from _____		Range from _____	
to _____		to _____	
Recovered from _____	100	Advance to _____ for	
350			
by expenditure		current expenses	
Cheque No. _____	1,400	Remittance _____	
1,400			
on _____		treasury by cheque No.	
treasury.			

15.64. Receipt to be obtained from treasury officer.

Claims of the Department against other departments of the public service should be dealt with in accordance with the Rules (Rules contained in Chapter 4 of Volume I of the Account Code and paragraphs 242 and 243 of Volume III). Recoveries made in cash

under those rules should be treated like other revenue receipts realised in cash, but when a book adjustment has to be made, a bill setting forth full particulars of the claim, should first be sent to the officer concerned in Form 9 and on its return duly accepted, the necessary adjustment entries should be made in the cash book in the manner indicated in Rule 2 under paragraph 15.46 the accepted bill being treated as the supporting voucher. The following information should be recorded on all bills or vouchers accepted by Divisional Forest Officer.

- (1) Head of charge (Major, Minor<Sub-head, Primary and Secondary Units.)
- (2) Month and year to which the charge relates.
- (3) Designation of the Account Officer by whom the charge is adjustable.
- (4) Name of the Province to which debatable.

EARNEST MONEY DEPOSIT.

15.66. Procedure regarding earnest money deposits.

Earnest money deposits tendered by contractors or purchasers of forest produce must be paid by them direct into a treasury or sub-treasury where they will be treated as Revenue Deposits, and not as Forest Remittances. No. previous authority of a departmental officer is necessary but the depositor must state the designation of the officer in whose favour he makes the deposit and that designation must be stated on the receipt given by the treasury. Such deposits will not appear in accounts of officers of the Department and orders authorising repayments should be addressed to the Treasury Officer concerned.

15.67. Refunding of earnest money deposits.

Earnest money deposits will be refunded only under the authority of an order endorsed upon the original deposit receipt of the Treasury Officer , by the Divisional Forest Officer, in whose favour the deposit was made. It must be borne in mind that no part payment of the deposit can ever be made. If, however, the Divisional Forest Officer, desires that the deposits, instead of being refunded, be carried to the credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will make the necessary transfer on the authority of this voucher.

Revenue received in advance.

15.68. Refunding of earnest Money Deposits

When revenue on account of timber or other forest produce or paid in advance, the amounts will be at once credited to the appropriate sub-heads in the Cash Book, entries being made in the column of “Remarks” of Form No. 8, or No. 10 as the case may be, showing the nature of the transaction, etc. In the statement for the month in which the delivery of the timber or produce has been effected or completed. A reference will be made to the return in which the payment has been entered.

**CONSERVANCY AND WORKS CHARGES
A-LABOURERS**

15.69. Keeping of muster rolls.

For works executed by labourers, whether paid by the day or otherwise, must be kept showing the names of labourers, the number of days they have worked, rate of pay and the amount due to each. This nominal muster roll is the initial record of the labour employed each day on each work and must be written up daily by the subordinate deputed for the purpose.

15.70. Payments of muster rolls.

Payments on muster rolls should be made or witnessed by the Officer of highest standing available, and he should certify to the payments individually or by groups by a distinctive mark his initials or signature. The amount paid on each date should be noted in words as well as in figures at the foot of the muster roll.

15.71. Instructions regarding preparation and disbursement of muster rolls.

The following instructions should be observed for the preparation, disbursement, etc., of muster rolls:-

(i) Muster rolls of coolies on daily labour must invariably be kept on the usual printed forms (Form No. 23) and must remain in the possession of the officer in charge of the works until submitted to his superior.

Muster rolls are to be prepared daily on the work. Guards or other officers in charge of works will always have these bills with them on the work and will produce them for check whenever required to do so.

Guards or other officers in charge of works will keep these muster rolls in their own hand writing and when a guard is illiterate he will himself record the number of coolies present daily.

(ii) The officer in charge of the work will call the roll in the morning and will make a mark thus "I" against the name of each coolie who is present, Should any coolie whose name is entered not arrive by midday he will be marked absent thus, "A" and should he arrive subsequently he will not be allowed to work. Should any coolie arrive late , but before midday, a mark will be made against his name thus "1/2" The Guard will again call the roll in the evening when work is stopped and will then complete the marks against each man's name thus "X" or "1/2" as the case may be. The days total will be entered at the foot of the last entry for the day and initialled by the officer in charge of the work in the evening.

(iii) The official who prepares the muster roll, must certify on it that the bill is for the actual number of men employed on the work, and must sign and date the bill.

(iv) The officer disbursing the money should obtain receipts of the payees in the muster roll and will certify that he has disbursed the stated sums to the proper persons.

(v) Range Officers should when on tour, inspect the works being done, check the master rolls with the actual number of men present, initial it and should satisfy themselves that the muster rolls are being properly kept.

(vi) On completion of work or at the close of the month whichever date is earlier the muster roll containing a full report of the work carried out must be submitted to the Range Officer.

Muster rolls are to be disbursed without fail with in one month. Promptness will keep the labour satisfied. No muster roll may be disbursed in part.

(iii) Muster rolls when sent to the Divisional Office must contain the following information in English.

- (1) Name of work.
- (2) name of Officer in charge of work.
- (3) Detail of work carried out.
- (4) Amount of materials used.
- (5) Date of submission of muster roll to Range Officer by officer in charge of work.
- (6) Date of receipt of muster roll by Range Officer.

- (7) Date of submission of muster roll by the Range Officer to divisional forest Officer.
- (8) When submitted with accounts they must also show the date of payments and the names of officer making payments.
- (viii) Printers ink is to be used in taking finger impression on muster rolls. The divisional Forest Officers, after due warning to every disbursing officer and after satisfying themselves that the disbursing officers have a satisfactory apparatus for taking thumb impression should refuse to pass sums covered by bad impressions.
- (ix) Payments to "Proxies" and through subordinates should be discouraged. In cases in which payment to a proxy is unavoidable the signature or thumb-impression of the proxy shall be entered in the remarks columns of the muster roll under the initials of the disbursing officer.

15.72. Abstract of the muster rolls.

After payment an abstract should be prepared in Form 10 wherein the amount paid should be certified, this abstract will be the voucher in support of the charge in the Cash Book.

The bill should be supported by a certificate that the coolies were actually employed and paid. If a bill be for amount not exceeding Rs. 25 and is not therefore to go to Audit office with accounts the certificate should be recorded on the classified abstract of expenditure (Form 14) opposite the payment entry.

Paid muster rolls should after scrutiny and check be cancelled and filed in the Divisional Office. They will periodically be called in by Audit Office for check in his office.

B---CONTRACTORS 1. AGREEMENTS.

15.73. Drawing up of agreement.

When a contract of work or supply is of sufficient magnitude to require a written agreement care must be taken to frame such an agreement so that in the event of a dispute it could be maintained in a court of law. Care must also be taken that if necessary the document is stamped and registered according to the law in force for the time being.

General rules and principles relating to contracts.

15.74. The following fundamental principles for the guidance of authorities, who have to enter into contracts or agreements are laid down by the Government.

(1) the terms of a contract must be precise and definite, and there must be no room for ambiguity or mis- construction therein

Note:- (1) In making agreements with or in favour of any person, firm, company, syndicate, municipality or other public body for any concession, grant or lease of land, of mineral, of forest rights or of right to water power, or of right of way or other easement, or of any privilege in respect of land, of mineral or forest rights, of right to water power, or of any easement, the deed of concession or the agreements if the rights under it are transferable must be so framed that it will beyond the power of the grantees to transfer their rights or any part of them except with the sanction of the competent authority.

All such Concessions and agreements will further be subject to any special provisions made by the competent authority to meet particular cases of particular classes of cases.

Note:- In all contracts enduring or likely to endure for a period of more than 5 years a provision should, where feasible, be included for an unconditional power of revocation, or cancellation of such contracts by Government at any time during the currency of the contract on the expiry of six months notice to that effect.

(2) As far as possible legal and financial advice should be taken in the drafting of contracts and before they are finally entered into.

Note:- No contract or agreement to execute a contract should be executed or entered into and no tenders for a contract should be accepted without previous consultation with the Finance Department if expenditure of money or abandonment of revenue is involved thereby for which previous consultation with the finance Department is required.

(3) Standard forms of contract should be adopted wherever possible in the terms to be subject to adequate prior scrutiny.

(4) The terms of a contract once entered into should not be materially varied without the previous consent of the competent financial authority.

(5) No contract involving an uncertain or indefinite liability or any condition of unusual character should be entered into without the previous consent of the competent financial authority.

(6) whenever practicable and advantageous, contracts should be placed only after tenders have been openly invited and in cases where the lowest tender is not accepted, reasons should be status of the individuals and firms tendering must be taken into consideration in addition to all other relevant factors.

(7) Even in cases where a formal written contract is not made no order of supplies, etc., should be placed without at least a written agreement of price.

(8) Provision must be made in contracts for safeguarding Government property entrusted to a contractor.

(9) The Audit Office has power to examine contracts and to bring before the Public Accounts Committee any cases where competitive tenders have not been sought, or where high tenders have been accepted, or where other irregularities in procedure have come to light.

(10) The instructions given in paragraph 15.75 should be carefully observed in drawing up instruments relating to immovable property.

These principles will apply to all contracts involving expenditure from provincial revenues, and should be carefully observed by all Government servants who have to enter into such contracts on behalf of Government.

15.75. Instructions for the drawing up of agreements.

(1) (i) Most standard forms refer to the other party as a single individual, with the usual particulars of parentage caste and residence. When the instrument is in favour of a body of persons, the heading will have to be altered, and particular care is needed to ensure that this is done correctly.

(ii) In the first place, the exact nature of the body must be ascertained, and the description must be entered in the draft, etc., e.g. “a firm carrying on business in partnership through A, B, one of the partners” or “ a company, association or society incorporated or restored under the provisions of section _____ of Act _____ “. When the party is a company the address of the registered office should be given.

(2) (i) If a lease is to be executed on behalf of a corporation, there must be either a resolution of the governing body, or some other form of authorization, and there should also be an inspection of the articles of association or the by laws to show that the execution of the document by the person signing it is in order.

(ii) When the deed is in favour of an incorporated body the agreement is with the body itself, and should be so expressed. A common mistake is to describe the agreement as being made with the Manager or managing body. Such expression should be avoided.

(3) When the deed is in favour of a firm, the agreement is with the actual partners trading under the name of the firm, and not in favour of any single person as a part from the partners individually. For this reason, it is important that the names of the partners should be known and that it should also be known whether the party executing the lease has power to bind the partners. Particular caution is needed when the deed relates to land, as the powers of partners to bind each other in this respect are strictly limited.

(4) As the standard forms usually provide for execution by a single individual on his own behalf , a copy of the more usual forms of execution for other transactions is given below. The appropriate form should be included in the draft: and if any particular difficulty arises it should be specially referred to the legal Remembrance.

(5) All references to specified sums of moneys, terms of years and so on, should invariably be expressed in words, and not in figures. Abbreviations should be used as little as possible.

(6) Schedules, maps and plans form part of a draft, and should always be included in any draft which is to be sent to the legal Remembrance for scrutiny.

15.76. The under mentioned classes of deeds, contracts, and their instruments may be executed by authorities mentioned opposite each item.

Serial No.	Class of deed, contracts, etc.	Authority empowered to execute		
1	Power to enter into forest contracts for the disposal of forest produce and to fix the terms of the contract.	(i) Administrative Department. (ii) Chief conservator of Forests. (iii) Conservator of Forests. (iv) Divisional Forest Officer and other officers in corresponding rank.	Rs. 10 lakhs. Rs. 10 lakhs. Rs. 5 lakhs. Rs. 25,000.	Provided open auction takes place or tenders are invited and highest offer accepted.
2	Power to enter into forest contracts for lease of lands in forest areas and to fix the terms of the contract.	(i) Chief conservator of Forests. (ii) Conservator of Forests.	(a) Upto 5 years for irrigated lands. (b) Upto 15 years for Barani lands. For annual leases.	Ditto.
3	Power to enter into forest contracts for forest works or Civil works of Forest Department such as construction of buildings and Conservancy Works and to fix the terms of the contract.	(i) Chief conservator of Forests. (ii) Conservator of Forests. (iii) Divisional Forest Officers.	Rs. 25 lakhs. Rs. 5 lakhs. Rs. 1 lakhs.	Ditto.

Serial No.	Class of deed, contract, etc.	Authority empowered to execute.
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1	Contracts and other instruments relating to matters connected with the Administration of forest, and business of the Forest Department but not contracts relating to the purchase or sale or permanent acquisition of land. Provided that the Value or amount involved does not exceed:- Rs. 2,000	Divisional Forest Officer.
2	Rs. 50,000	Conservator of Forests.
3	Rs. 1,00,000	Chief Conservator of Forests,
4	petty leases for specified purposes, such as water mills, shops, timber depots upto Rs. 1, 000 Per annum in each case for periods not exceeding five years.	Divisional Forest Officer.
5	Rs. 3,000 per annum in each case for periods not exceeding five years.	Conservator of Forests.
6	Rs. 5,000 per annum in each case, for periods not exceeding five years.	Chief Conservator of Forests,

15.77. Orders regarding securities.

The general orders regarding securities contained the Government Securities Manual should be observed in dealing with securities furnished by contractors. Government paper tendered as security should be taken at its market value at the time of deposit subject to the following conditions:-

(1) The amount of Government paper taken shall be such that its market value at the time of acceptance is not less than the amount for which security is required.

(2) When owing to depreciation in ;the market value of the Government of the security required by more than Rs. 100 further security shall be taken to cover the difference.

(3) When owing to appreciation in the market value of the Government paper, it market value exceeds Rs. 100 and the amount of the security required be more than Rs. 100 and the depositor asks that part of the Government paper may be returned to him to cover this difference the request of the petitioner shall be granted so far as this is possible.

15.78. Arbitration.

Cases are not infrequently forwarded to the Chief Conservator in which notices of suit for branch of contract have been given, such contracts containing a clause that in the event of dispute the matters in dispute shall be submitted for arbitration. Most Government contracts contain this stipulation and there appears to be a general

prevailing impression that the more existence of such a clause in a contract is a bar to a suit in court, and there is some damage that departments concerned, relying on this impression may leave disputes outstanding too long after receipt of notice of suit to allow of resort to arbitration.

This impression is an erroneous one. Such a clause is no bar in itself to a suit, what is a bar is a refusal to act on such a clause when required, i.e., if when called on the submit to arbitration in accordance with the contract, the claimant refuses to do so, his refusal but not the arbitration clause, itself, can be pleaded in bar under section 21 of the Specific relied Act.

For such refusal to be complete bar, it must have been made before the suit is filed, so that it is useless to rely on an arbitration clause when a case goes into court unless there has been a refusal to act on it before hand.

It is, therefore, of primary importance that as soon as notice of suit is received, if Government desires to avail itself of the arbitration clause, the other side should be called on to submit to arbitration. In such cases when notice to submit has been given, and the other side has refused Government can frequently proceed to an ex-prate arbitration and the award given ex-prate will be upheld. This latter, of course is the appropriate remedy when Government is in the position of plaintiff.

As the period of filling a suit is only two months after notice, Conservators and divisional Forest Officer, are advised that action should be taken immediately on receipt of notice and that the case be submitted through the Chief Conservator to the legal Remembrance for advice as to action at the earliest possible moment, in order to avoid damage of Government being deprived through in adventence of the benefit of the arbitration clause which means not merely expedition, but a considerable saving of money in defence.

The law as to awards in so very strict in tits finality that the courts are exceptionally inclined to view with rigour and departure from the procedure leading upon to the ward, and it is all the more necessary to be careful in dealing with such agreement.

II---PAYMENT FOR WORKS DONE OR SUPPLIES.

(A) *Bills and vouchers.*

15.79. Preparation of bills and vouchers.

Payments to contractors for work or supply can be made only by the divisional Officer, or by an authorised subordinate officer.

Claims for such payments should be prepared preferable by the claimants themselves, in Form 28 and no payment should be made until the correctness of the claim, in respect of quantities and rates, as well as the quality of the work or supply and other necessary factors, has been accepted by a responsible officer.

15.80. The following general instructions regarding the preparation and form of vouchers should also be observed.

(a) Printed form of vouchers in English (Form 11) should be adopted as much as possible; but when from any circumstances, a vernacular voucher is unavoidable necessary bilingual form should be used.

(b) When the use of a purely vernacular accounts or voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring Officer stating the amount, the name of the payee, and the nature of the payment.

© all vouchers must be filled in and signed in ink. The amount of each voucher should as for as whole rupees are concerned, be written in words as well as in figure. The amount of paisas may always, however, be written in figures after the word stating the number of rupees, but in case of there being no paisas the word :only” should be inserted after the number of whole rupees and care should be taken to leave no space for interpolation as in the following examples:-

“Rupees twenty-six only” Rupees twenty-five/

(d) All corrections and alterations in the total of a voucher should be attested by the dated initials of the parson signing the receipt as many times as such corrections and alterations are made, corrections in the orders of payment must be attested in the same way by disbursing officer. No documents bearing an erasure can be accepted, and payment of such vouchers should be refused by the disbursing officer and a fresh voucher called for. Corrections and alterations in orders of payments drawn by divisional Officers on the State Bank of Pakistan and its branches should be attested by their full signature.

(e) The correct head of classification should be recorded on cash voucher by the drawing officer. This classification should also show whether the expenditure is voted or charged.

(f) Charges against two major heads should not be included in one voucher, if not unavoidable, This order does not apply to the allowance of an officer or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of accounts should be drawn on a single bill if they are chargeable wholly to Central or Provincial Revenue.

(g) No payment may be made on a voucher or order signed by a clerk instead of by the Divisional Forest Officer, although in the absence of the latter the clerk be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb-impression, it should be attested by some known person.

Vernacular signatures must always be translated.

(h) Travelling allowance bills requiring previous counter signature should not be paid without such counter signature.

(i) When bills are presented on account of charges incurred under any special order, the orders sanctioning the charge should be quoted, Copies of sanctions accompanying a bill must be duly certified by a gazetted officer, not by a clerk.

(j) the authority under which deductions are made in a bill should be quoted.

(k) Dates of payment should when possible be noted by the payees in their acknowledgements in sub vouchers, acquaintance rolls etc., if for any reason it is not possible for the dates of the payment to be noted by the payees, the dated of actual payment be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(l) In cases in which the endorsement on a bill is unauthorized, incomplete or otherwise irregular the divisional forest Officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused. Duplicates or copies of receipts or vouchers are in no case to be issued by any Government officer on the allegation that originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that originals are lost, and does not apply to cases, where under existing rules, duplicated are required to be prepared with the originals.

Wherever fractions of a rupee occur in the totals of contractors bills for amounts exceeding Rs. 10 or in case of works or supplies chargeable to more than one estimate in the totals chargeable to each estimate, fractions less than half should be disregarded and half rupee and over taken as a rupee.

15.81. Stomping of bills of vouchers.

Receipt for all sums exceeding Rs. 20 must be stamped, unless they are exempt from stamp duty under the rules issued under the stamp Act. The following are some of the exemptions:-

1. (a) Receipts given by or on behalf of Government.
(b) Receipts on chaques.
(c) Receipt for interest on Government securities,
(d) Receipts for withdrawals from Government savings Band.
(e) Receipts on Postal Money Order.

- (f) Receipts given by a railway or and inland Steamer company for payments made to it, on account of loading, unloading, delivery, carnage, haulage Warfare, demurrage, etc.
- (g) Receipts for any payment of money without consideration, such as receipts for Grants-in-Aid bills and for fees paid to Barrister-at-law.
- (h) Receipt given by an opium cultivator or his representative or by a lambardar for money paid to him by Government as an advance for the cultivation of opium.
- (i) Receipt for advances made by Government under the Agriculturists Loans Act.
- (j) Receipts given by or on behalf of any society registered under the Co-operative societies Act, or by any officer or member of any such society in relation to the business of the society.

(b) MEASUREMENTS.

15.82. Work done otherwise than on a lump sum contract, and supplies made, by a contractor, should unless impracticable be measured (weighed or counted) before payment therefore, is made. The details of the measurement made should be systematically recorded in a book, called the Measurement Book, which will form the basis of all accounts of quantities. The description of the work or supply must be phrased so as to admit of easy identification and check.

The pages of the books should be machine numbered and no page may be torn out, nor may any entry be erased or effected so as to be illegible, All corrections must be duly attested by a responsible Officer.

At present the use of measurement books for the following works is prescribed:-

- (1) Road and building works (form No. 61-A).
- (2) Departmental felling (Form No. 55)
- (3) Departmental sawing (form No. 56)

15.83 **Bills and vouchers to bear reference to measurement book.**

A reference to the voucher in which the quantities are entered for payment, as well as the date of entry should be given by an endorsement upon the original entries in the measurement book and no contract certificate or bill should be signed without thus crossing of the connected entry in the measurement book. The document on which payment is made should invariably a reference to number and page of the book in which the detailed measurements are recorded and should also indicate the date on which the measurement was made.

As measurement books prescribed for felling and sawing remain with the officials in charge of works payments for felling,

awing, carriage, etc., should also be recorded in the remarks column of Form No. 7, opposite receipt entries and reference of this form quoted in payment vouchers in the classified abstract of expenditure (Form No. 14)

(c) Advances To Contractors.

15.84. Advances to contractors.

Advance to contractors may be given in exceptional cases only when no other arrangements can be made for carrying on the work. An advance can be made only under the orders of competent authority and security must be taken if possible for its summary recovery in the event of its not being adjusted by work done.

15.85. Powers to grant advance to contractors.

Powers to grant advances to contractors, are as under:-

SL.No.	To whom delegated.	Extent.	Remarks.
1.	Chief Conservator of Forests.	Up to Rs. 10,000 in any one case.	Provided that advances are given in exceptional cases when no other arrangement can be made for carrying on the work and to contractors of substance against adequate security to ensure summary recover in the event of advances not being adjusted by work done.
2.	Conservator of Forests.	Up to Rs. 5,000 in any one case.	
3.	Selected divisional Forest Officers (to be selected by the Chief Conservator of forests.)	Up to Rs. 500 in any one case.	
4.	Other divisional Forest Officers.	Up to Rs. 100 in any one case	

The above orders apply to true advances which are not covered by work done. The divisional forest Officers have full powers to make payments on accounts to contractors, for work done (Serial No, 2 of paragraph 20.23 of Book No. 1 of financial Powers) for which they are required to sign certificates that the payments on account were made or covered by work done. Ordinarily such payments should not exceed 90 per cent of the earning.

True advances whenever made should always be for a definite period, viz., either up to the date of completion of work or up to some definite date. A civil suit for recovery of the outstanding amount plus interest should be instituted after expiry of 6 months after the given period. These conditions should be made known to the contractor at the time of making advancer and his acknowledgement taken in writing.

15.86. Adjustment of advances to contractors.

The amount advanced should be charged in the cash book under “Work advance” the entry being supported by an acknowledgement by the payee in form 11. When recovered (wholly or partially), from the contractor either by work done or in cash, the amount recovered should be credited in the cash book under “work advances” the numbers and dates of the inters in which the advances so recovered were originally charged being quoted in the entry on the debtor side. If the recovery is the value of the work done, such value should simultaneously be charged per contra to the appropriate sub head of accounts classification in ;the cash book, and the charge supported by a voucher (detailing the work done and the rates), which should be signed by the contractor in token of the correctness of the credit given in his ledger account and completed as a payment voucher in other respects.

15.87. Writing off irrecoverable advances.

Chief conservator and Conservators are authorised to write off irrecoverable advances up to Rs. 250 in any one case.

(d) *Record Of Sanction And Expenditure.*

15.88 Communication of list of sanction to the audit office.

Works requiring the sanction of an authority higher than the Divisional officer cannot ordinarily be commenced until the sanction has been accorded. All such sanctions will be numbered consecutively by the Conservator for each financial year and they will be communicated by him to the audit Officer in monthly lists (form No. 75). The amount sanctioned should be expressed both in figures and in words in all financial sanctions communicated to the Audit Office.

15.89. Maintenance of detailed record of sanctions.

A detail record of the sanction relating to each sanctioned work and of expenditure incurred thereon form time to time should be kept in a register in Form 16.

15.90 Submission of completion report.

When a sanctioned work is completed all out standing liabilities should be discharged as soon as possible and the account of the work should be closed. A completion report showing the amounts sanctioned and actually expended in the same details as in the

monthly accounts, should then be submitted through the Audit Officer to the Conservator.

III—ESTABLISHMENT CHARGES.

15.91 Orders of subsidiary treasury rules apply in preparation of salary bills, etc.

Unless, there be something repugnant in the subject or the context, the general rules of the subsidiary treasury rules, contained in paragraphs 4.20, 4.21, 4.23, 4.30, 4.31, 4.37, 4.28, 4.38, 4.40, 4.41, 4.42, and 4.43, regarding the preparation of salary establishment and travelling allowance bills apply to the Department with this difference that Divisional Forest Officer, discharge the functions which the treasury officer discharge in the case of bill of other Civil Departments, and pay the charges.

15.92. Due date.

(I) Pay bills may be signed at any time on the last working day of the month, by the labour of which the pay is earned, and are due for payment the next working day. But pay bills which require to be preaudited and those payable at district treasuries, may be signed and presented three and two days, respectively before the last working day of the month to which they relate. Payments of such bills, however, should not be made before the first working day of the next month. In the following cases, separate bills must be presented in Pakistan for pay or pension due for part of a month, and these bills may be paid before the end of the month viz.

(a) When a Government servant proceeds out of Pakistan on deputation, on leave or on vacation.

NOTE:- If a Government servant wishes to draw vacation pay in Pakistan or to draw his leave early in Pakistan he will not be paid up to the date of his relief or the date of proceeding on vacation, but will be allowed to draw his pay and allowances for the broken period of the month at the commencement of the next month along with the leave salary or vacation pay for the rest of the month.

(b) (1) When a Government servant is transferred to another Audit Circle, or within the same Audit Circle (I) from one department to another or (ii) from one Public Works Division to another.

NOTE:- If as permitted above, emoluments up to the date of transfer are not drawn before a government servant proceeds on therefore, as also in other cases of transfer, emoluments for the whole of the month will be drawn in the new office.

(2) The allocation of charge to the old and new posts, when the transfer involves change in classification, the charge should be clearly specified on bills in which the pay of Government servants transferred is drawn for the first time in the new office. This is

however, not necessary in the case of pay and travelling allowance due to a Government servant of the Forest Department on his transfer to another circle or division, which should be wholly deviated against the appropriation of the new division.

© When a Government servant finally quits the service of Government or is transferred to foreign service.

(d) When a Government servant is transferred from a non-gazetted to a gazetted appointment within the Province during the course of month, payment of his pay as non-gazetted officer may be made by the head of the office up to the date of actual relief.

(e) When there is a variation in the rate of a pension consequent on the disbursement of the commuted value of a portion of it.

(f) If the first six days of a month are public holidays on which pay and pension are not disbursed at the treasury, the competent authority, if it thinks fit, direct the payment on the last open day before the holidays:-

(a) of pay bills except those of gazetted Government servants, and of pensioners drawing pensions of Rs. 100 of less.

(b) of pension bills of pensioners drawing pensions of Rs. 100 of less.

(See sub-rule I under subsidiary Treasury Rule 4.25, and note 5 to subsidiary Treasury Rule 4.31, regarding last payment of pay to gazetted Government servants and to non gazetted Government servants, respectively, who quit the service of Government finally or are placed under suspension).

(g) In cases where delay or inconvenience results from the observance of the ordinary procedure prescribed in clause (I) above, pay bills which require to be pre audited, and those payable at a district treasury, may with the sanction of the competent authority, be signed and presented for payment any reasonable number of days before the last working day of the month to which they relate without regard to the limits prescribed in that clause Payment of such bills will not, of course, be made before the first working day of the next month.

A pension is payable monthly on and after the first day of the following month.

IV- DEATH OF PAYEE

15.93.(a) Pay, allowances or pension can be drawn on the day of a persons death: the hour at which death takes place has no affect on the claim.

(b) Pay, allowances of pensions claimed on behalf of a deceased Government servant of pensioner may be paid without the production of the usual legal authority (I) to the extent of Rs. 500 under the orders of the Collector or other Government servant responsible for the payment after such enquiry into the right and title of the claimants as may be deemed sufficient (2) for the excess over Rs. 500 under the orders of Government on execution of an indemnity bond with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt, payment should be made only to the person producing legal authority.

NOTE:- the form of indemnity bond appears as P.F.R. form 4. The sureties accepted as joining in such bonds should be of proved financial Stability to meet the obligations.

© Any person claiming as the her of a deceased pensioner should be required to produce the pensioners half of the pension payment order, or if no pension payment order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

15.94.(a) The death of every Foreign Government servant other than Government servant of the Army or Navy, must be immediately reported by the head of his office to the Government, which will announce the circumstances direct to the high Commissioner for Pakistan and send a copy of the report to the department of the Government of Pakistan concerned and also to the Public Health Commissioner with the Government of Pakistan for information. The death of such pensioners should similarly be reported, but the report to the government of Pakistan in their case will be submitted by the Audit Office concerned who should be furnished with the necessary particulars by the Government servant who has been disbursing the pension. This report should be submitted in P.F.R. form 5.

(b) In addition to the immediate report to the High Commissioner required by clause (a) above a telegraphic report to the Secretary of State should be sent by the Government whenever

any European Government servant of the Superior civil Services, while on service in Pakistan, is killed or severely wounded by fanatics or others or meets with sudden or violent death in any very special circumstances.

15.95. Last pay certificates.

Forms of last pay certificates, to be granted in certain circumstances by the Divisional Officers are set forth in Appendix C of the subsidiary Treasury Rules. A Divisional Forest Officer must be careful not to pay the pay and allowances to an officer to whom he has granted a last pay certificate, unless the certificate is first surrendered.

(1) The form of last pay certificate prescribed provides for detail of the fund deductions and the officer preparing the bills is all demands against the departing officer, including any made under an order of attachment of his pay by a court of Law of which he may have received notice before granting the certificate, but for passing on any, of which he may afterwards receive notice, to the Divisional Forest Officer from whom the officer will in future draw pay.

(2) In all cases of transfer from one division to another with in ;the same Audit Circle, the last pay certificate should specify the last regular or monthly payment and the entire pay for the month in which transfer has been made should be paid to in the new division.

15.96. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from Audit office or a Fund Examiner to make any particular deduction.

NOTE:- The Divisional Officer must however check the deductions in the case of the Superior Services (Pakistan) Family Pension Fund Rules.

15.97. Income-tax deduction.

The sole authority for the recovery of income tax is contained in the Income tax Act, 1922, (XI of 1922) and rules and orders issued under it. The instructions given below have no validity except in so far as they reproduce the exact wording, or represent correctly the meaning of the Act and rules thereunder, and no doubtful cases should be decided except by reference to the Act and if necessary, the Income-tax authorities.

15.98. As regards the recovery of income tax Divisional Forest and Audit offices are concerned solely with the recovery at the time of

payment on “salaries” as defined in section 7 (1) of the Act and on “interest on securities”. It is important to note that the income-tax under the head “salaries” has at the time of payment to be deducted, at the rate applicable to the estimated income of the assessee from the head. “Salaries”, vide section 18 (2) of the Act), provided that the amount of income tax can, at the time of deduction, be increased or reduced for the purpose of adjusting any excess or deficiency arising out of any previous deductions or failure to deduct.

NOTE:- (1) A person responsible for paying salaries is not bound by law to deduct at the time of payment of salary income tax on the on the value of rent free quarters enjoyed by the person drawing the salary. The income tax officer is therefore responsible for the assessment and for the collection of tax on the value of rent free quarters though this particular source of income is included under the head “Salaries” There is however, no objection to the person disbursing a salary deducting tax on account of the value of rent free quarters enjoyed by the assessee should the latter request him to do so.

NOTE:- (2) Where a special salary circle has been created to deal with the case of assessee in the service of the Government whose pay is subject to the audit of a particular audit officer, a special income tax schedule should be attached to all pay bills of gazetted or non-gazetted Government servants showing.

- (1) Name of officer with official designation.
- (2) Gross amount of salary.
- (3) Deductions on account of provident and other funds.
- (4) Deductions on account of life insurance premia.
- (5) Net salary on which tax has been calculated.
- (6) Income tax deducted.

Forms I. T. 47 and 47 A---- have been approved by the Central Board of Revenue as standard forms of this schedule and should be used in connection, respectively, with pay bills of gazetted officers and of non-gazetted establishments.

NOTE:- (3) Officers making payments on account of rewards, examiners fees and other similar payments not strictly falling under the definition on “Salaries” to Government servants should commentate them to the Income Tax Officers concerned by a separate letter or memorandum, when the payment is actually made. In those Provinces or Departments in which the statutory provisions of Rules 15 to 17 of the Income Rules, 1922, have been superseded by a system of monthly schedules of income tax deductions, the drawn of the bills should include in column I(d) of the schedule (with a suitable note in the Remarks column) receipts by Government servant from Government of income not falling under the head “Salaries” and the divisional Forest Officer paying the bill will, after payment, pass on the schedule duly verified to the Income tax Officer concerned.

NOTE:- (4) Sterling Overseas pay disbursed in England should under section 18(2) A of the Act, be taxed by deduction at source in Pakistan alongwith and in precisely the same manner as rupee pay actually drawn in Pakistan.

15.99. Rent deduction.

Demands for rents of buildings of the Public Works Department, recoverable from Government servant, are prepared in Public Works Account Form No. 48 (Statement of rents recoverable from pay bills) and are received from Divisional Officers (Public Works Department) in duplicate towards the end of each month. The amounts specified by the divisional Officer should be recovered

without prior reference to the Government servants concerned from the next bills in which their pay is drawn. Thereafter one copy of his demand should be returned to the divisional Officer after noting the amounts recovered, and the other copy should be attached to the bills from which the recoveries are made. In noting the deductions in the bills the name of the Public Works Division, the major head of account to be credited, and the name of the canal, etc., as given in the Divisional Officer demand should be shown.

If the rent recoverable from a Government servant is limited to a certain percentage of his emoluments, the particulars of such emoluments should be noted in the statement of rents before its return, in the column for remarks. Where after the return of the statement of rents, the emoluments, of Government servant are changed retrospectively such changes should either be shown in the next statement or intimated to the divisional Officer by a special letter.

15.100. Form of a pay bill.

For the fixed allowances of a gazetted Government servant the adoption of bills in a form similar to subsidiary Treasury Rule 26 is recommended, in which the whole of the fixed allowances except sterling Overseas Pay claimable by a Government servant in respect of the same appointment are set forth, A Government servant who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues, for Sterling Overseas Pay a separate monthly bill in subsidiary treasury rule 8, should be submitted by the Officer to the Audit Officer concerned,. As bills for Sterling Overseas Pay are merely claims, no receipt stamp need be affixed to them.

15.101. Pay and allowances may be paid only upon the personal claim of the Government servant concerned, and to his personal receipts, and not otherwise, except under the special authority in each case of the Government of Pakistan or the Auditor-General. At the written request or order of the Government servant, the pay bill may be made payable to some well known banker or agent.

(1) Under the above Article the receipt of the banker or agent cannot be accepted as a final acquittance, unless the bill itself is endorsed in favour of his banker or agent by means of a distend pay order which need not be stamped. The receipt of the banker or agent will be stamped whether it is in the body of the bill itself or separate.

(2) A Government servant or any other single person cannot be constituted as “Agent: under paragraph 5.5 of the financial Rule for the purposes of the above rule, except when he holds a legally valid power of attorney to act for the Government servant concerned.

(3) The ruling in this article applies to all payments in Pakistan weather on account of pay travelling or other allowances which under the rules are made to Government servants on their personal account. Though sterling Overseas Pay is admissible only upon the personal claim of the Government servant concerned, no receipt from him is necessary in respect thereof, as the amount is disbursed in the United Kingdom by the High commissioner for Pakistan to the receipt of the Banker or Agent nominated by the Government servant to receive payment on his behalf.

NOTE:- Payment of sterling Overseas Pay on behalf of Government Servant to more then one nominee simultaneously is not permissible.

(4) When the endorsement on a bill is incomplete or irregular, the procedure laid down in paragraph 15.80 should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

15.102. When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous post held by him (which should be supported by a last pay certificate, showing dates of making over and receiving charge, advances outstanding etc.) or if he did not previously hold any post or is re-employed after resignation or profiteer of past service, a health certificate must accompany the bill.

NOTE:- (1) If a pensioner is re-employed the fact should be stated in the bill.

(2) When the head of an office is himself a non gazetted Government servant he should not sign his own last pay certificate, but should obtain one from his superior gazetted Government servant who may, before signing the last pay certificate, call for necessary information for verifying the facts stated in the last pay certificate from the Audit Officer or the Treasury Officer concerned.

(3) The last pay certificate should show the rate of subscriptions on account of service Funds, the General Provident fund deductions and other particulars.

15.103. Alterations of pay.

No Gazetted officer may draw an increased or a changed rate of pay, leave salary or fixed allowances unless the bill on which he draws it is accompanied by a letter of Audit office authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but as delay may occur if the change is made near the end of a month, or it takes effect from a date which cannot immediately, be ascertained and cannot be fixed by a certificate of transfer of charge appended to the bill officers should draw their bills for no more than old rates, if they do not first receive this letter of authority. (See also Treasury Rules.)

NOTE:- Expect in cases of clerks who have to pass certain departmental examinations and tests at certain stages of the different grades and the annual increments next above the efficiency bar or where they are withheld they should ordinarily be drawn as a matter of course without any sanction of the competent authority.

15.104. In the case of time scales of pay with efficiency bars at certain stages, Audit Officer will not authorise any Government servant to draw pay at a rate above the stage at which an efficiency bar is fixed until he has received a declaration from the authority empowered to make the promotion that it has satisfied itself that the Government servant in question is fit to pass the bar.

In order to prevent the passing of an efficiency bar becoming a mere matter of form it is imperative that every case before signing the declaration prescribed above.

15.105. Transfer of office.

Every transfer of charge of a gazetted Officer should be reported by post on the same day to the Audit Office in Form S.T.R. 2.

15.106. Pay of officers in England.

If pay be due in Pakistan to an officer absent in England, he must make his own arrangement to receive it in Pakistan.

15.107. The travelling allowance bills of Gazetted Government servants should be drawn in form S.T.R. 22. When a circuitous route is taken the reason for travelling along that route should be stated on the bill. When an officer is entitled to draw actual expenses they should, in the absence of orders to the contrary be set forth in detail.

Travelling allowances of establishments other than permanent or fixed allowances should be charged in separate bill (S.T.R.27).

When actual expenses are drawn on account of the carriages of horses or conveyances details of the houses or conveyances transported should be furnished in the travelling allowances bill. For the purpose of drawing the allowances account of a family or the higher mundane allowance, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate the actual expense incurred was not less than the sum claimed. Audit Officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large. At convenient intervals during an officers tour, and as a general rule immediately on any return to the headquarters stations, a bill should be prepared for travelling allowance of the clerks and others who have attended him and after countersignature by the controlling officer the amounts distributed as in the case of the establishment bill.

15.108 Monthly Bill.

Pay in Form S.T.R. 23 bills should be prepared separately for permanent and temporary establishments and also for those classes of Government servants for whom no establishment returns are submitted and no service books are maintained. Against each post should be shown (except in cases covered by Rule 2 below). The name of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. When pay is drawn for a portion of a month only, the rate at which it is claimed should be stated either against the name of the Government servant in the body of the bill or in a note at foot of the page. The total of each section should be shown separately in red ink.

(1) The pay of establishment, which is treated as a contingent charge, should not be included in pay bills.

(2) The names of all temporary incumbents whose pay is less than Rs. 50 a month and who do not hold substantive appointments under Government may be omitted from the pay bills, as also the names of all persons in inferior service, if a certificate in the following form is endorsed on the bills.

“ Certified that all persons whose names are omitted from but whose pay has been drawn in this bill have actually been employed during the month”

A Local Government may in consultation with the audit Office extend the provisos of this rule to specified classes of establishments, when the entry of names in the bills of those establishments is not essential for audit purposes.

3. The claims of Government servants whose names are omitted from the bills under Rule. 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with deferent designations.

NOTE:- (1) If for any reason the leave salary claimed by a Government servant on leave is not known (as for example, when the kind of leave to be granted to him has not been finally decided by the sanctioning authority), the amount of pay to which he would have been entitled had he remained on duty should be entered in the money column of the form concerned which is intended to show leave salary, the amount being left un-disbursed and treated as held over pending the fixation of the amount of his leave salary.

NOTE:- (2) When leave salary based on average pay is drawn in a bill in which the leave salary is first drawn, it should be accompanied by a statement, attested by the drawing officer, showing the calculations by which the amounts drawn on account of leave salary have been reduced. If the calculation is based on pay drawn outside the Government servants substantive section or office a reference to the voucher in or the office for which such pay was drawn should be given in the statements. If leave salary is based on actual pay and not on average pay, the drawing officer should attach to the bill a certificate that such pay is the pay of a permanent post held substantively by the absentee at the time of taking leave, and that the absentee was in permanent Government service on 24th August, 1927.

15.109. Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings.

15.110. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 10-A (S.T.R. 26), should be appended.

15.111. **Distribution of pay.**

The head of an office is personally responsible for every pay drawn on a bill signed by him or on his behalf of until he has paid it to the person entitled to receive it and obtained his receipt duly stamped where necessary on the office copy of the pay bill, if in any case, owing to the large size of an establishment or because certain of its men are working in out-stations, it is not found feasible or convenient to obtain the receipts of payees on the office copy of the pay bill, the head of the office concerned may, at his discretion, maintain a separate acquaintance roll in P.F.R., form 11. The leave salary of a non-gazetted Government servant on leave in Pakistan must be drawn from the office from which his pay is ordinarily disbursed, and he must make his own arrangements for getting it remitted to him.

15.12. The head of an office is not at liberty to readjust the pay of a Government servant by giving one Government servant more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the Civil Service Rules. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

NOTE:- This rule is applicable to ministerial establishments also.

15.13. Arrears bills.

Arrears pay should be drawn not in the ordinary monthly bill but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or of any special order of competent authority granting a new allowance.

15.114. Procedure for charging bills in divisional cash book.

Salary, establishment and travelling allowance charges of Divisional Offices and their subordinates should be drawn on bills, which should be charged in the cash book without further details, the entries being supported by the bills as vouchers, and the actual payees' acknowledgements, in the case of payments to non-gazetted officers who do not draw their own bills, being retained in the divisional office.

15.115. Payment of leave allowance.

The leave allowances of gazetted officers of the Department on leave in Pakistan at a place where there is no disbursing officer of the Department may be paid under the same rules as those of any other gazetted office.

15.116. Intimation to the audit office regarding sanction of all leave.

All changes in the personnel of establishments, and the grant of all leave to subordinate employees, sanctioned by the Chief Conservator and Conservator as well as by those Divisional Offices who have been authorised to exercise such powers should be

intimated by the sanctioning authority to the Audit officer in S.T. R. 25, a separate list being prepared for each class of establishment separately again for permanent and temporary.

NOTE:- The Audit office may, with the approval of the local Government introduce the forms of absentee statements prescribed in paragraph in live of the forms specified in this rule.

15.117. (a) The monthly bill should ordinarily be supported by an absentee statement in Form 8, if any person in superior service was absent during the month, either on deputation or suspension, or with or with out leave (Except on casual leave), or when a post is left vacant substantively whether any officiating arrangements is left vacant substantively whether any officiating arrangements have or have not been made against it.

(b) In the case however, of provincial or amalgamated establishment a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Audit office. No separate absence statement need be furnished by Heads of offices alongwith the monthly pay bills, but in cases in which the power to sanction leave and officiating arrangements within the office has been delegated to heads of office within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills and such vacancies and arrangements should not be included in the consolidated absentee statement to be furnished by the controlling authority.

Note – In the case of provincial or amalgamated establishments on time scales of pay, the arrangements made by Heads of offices should be reported to the controlling authority for inclusion in the consolidated absentee statement.

15.118. If no person in superior service was absent, during the month, either on deputation or suspension, or with or without leave (except on casual leave), certificate 2 printed on the Form S.T.R. 23, should be signed by the Head of the office.

15.119. In any non-gazetted officer is allowed leave of any kind or is placed under suspension or is transferred, promoted, reduce, or discharged, or if an new appointment is made during the month the number and date of the order making the change should be entered in the “Remarks” column of the establishment bill, Form S.T.R. 23, against the name of employee to whom the order relates.

ACCOUNTS RETURNS
A – General

15.120. Divisional Officer responsible for all control.

The responsibility for the effective check and control of the accounts of the entire division, both in respect of revenue and expenditure rests on the Divisional Officer.

B – IN CORPORATION OF SUBORDINATES' ACCOUNTS

15.121. Incorporation of Sub ordinates accounts.

Before closing his accounts for a month, the Divisional Officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorporated in his own accounts. For this purpose, the accounts of the latter should be received in the Divisional office in time for the preparation of the divisional monthly accounts of the due date, - vide paragraph may be taken in the following

month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of June, however, the Divisional Officer must keep open his own accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments of the official year may without exception be brought into the accounts of the year.

15.122. In entering the accounts of the subordinates in the Divisional cash book amounts recovered from pay, i.e. General Provident Fund, Income Tax, etc. should be shown under the appropriate heads on the Dr. side, but no such separate entries should be shown on the Cr. Side. The amount recovered by expenditure and shown as F.A. on the Dr. side, should be reduced by the total amount of these recoveries. On the Cr. side, the total expenditure incurred should be shown as 10 – Foresters as per example below:

Dr.		Cr.		
Recovered from Forest Ranger A. B. on account of General Provident Fund	5.00	GPF	Expenditure incurred by Range Forest Officer, _____ Range.	735-8-10 Forests
Recovered by expenditure of _____ Range	700.00	F.A.		

C – MONTHLY ACCOUNTS

15.123. **Submission of Monthly accounts to the Audit Office.**

A copy of the monthly register of cheques, Form 4 (paragraph 15.33) (d) should be submitted by the Divisional Officer to the Audit Office on the last day of each month. The remaining accounts of the month, consisting of the following returns, should be submitted on or before the 5th of the month following that to which they relate :-

- (1) Monthly cash account, Form 6.
- (2) Classified Abstracts of Revenue and Expenditure, Form 14.
- (3) Schedule of Remittances of Revenue to Treasuries, Form 15.

They should be accompanied by all vouchers other than those which the Divisional Officer is authorized to destroy after payment, (paragraph 15.129) including all treasury receipts (chalans) for revenue paid into treasuries.

15.124. **Explanation to be furnished for delay in submitting accounts.**

For special reasons, the Divisional Officer may authorize a few days' delay in the submission of accounts, but if they are not despatched on or before the 8th of the following month, an explanation for the cause of delay must invariably be forwarded to the Audit office on that date.

15.125. **Preparation of the divisional copy of Form 14.**

Divisional copy of Form No.14 will be prepared and maintained as described below:

- (1) The divisional copy of Form 14 will be maintained in a bound register of Form 6
- (2) This register will be sub-divided into sub-heads, the necessary number of pages as far as can be estimated being allotted to each Revenue and Expenditure sub-head. A separate register will be opened for each year.
- (3) The edges of the paper will be cut to form an index, so that the necessary sub-head can be turned up at once.
- (4) On receipt of any single Range account that account will be checked and entered in the Divisional Form 14 at once, each item on the account being taken in the order in which it is written in the Range account and entered under the appropriate sub-head.
- (5) The month for which the entries under each head are made will be written in red ink.
- (6) All entries will be made in neat hand writing and not scrawled.
- (7) The entries in the Divisional Form 14 will contain all detail likely to be required by the divisional Forest Officer for his budget and annual report.
- (8) When all Range accounts have been entered, the Audit office's copy will be prepared sub-head by sub-head, only such details as are required by Audit office being given.
- (9) Similarly the Conservator's copy of Form 14 will be prepared sub-head by sub-head for the Conservator, such details as the office of the latter requires being given and no more.

The practice of making a rough Form 14 and making copies of that for Audit Office, Conservator and the division is to cease.

In the Conservator's copy of Form 14 all details of daily labour employed should be omitted.

Separate monthly summary of expenditure under " 10 – Forests" by sub-heads should be maintained and copies thereof sent to the Audit Office and Conservators along with Form 14.

15.126. **Details to be shown in the monthly case account.**

The Monthly Cash Account, Form 6, should show in respect of the following items merely the totals for the month and all other items of receipt or charge should be entered in detail:

Debtor Side – (1) Cheques drawn; (2) Recoveries of advances from contractors and disbursers; (3) Revenue received and credited in cash book under " X – Forests and (4) Refunds of Forest Revenue taken by deduction from revenue.

(b) Debtor Side – (1) Remittances to treasuries; (2) Advances made to contractors and disbursers, and (3) Expenditure charged in the cash book under “10 – Forests” and “65 – Forest Capital Outlay”

The Divisional Officer must sign a certificate at the foot of the Monthly Cash Account to the effect that the lump sums shown agree with the details in the cash book and also with other subsidiary returns concerned, after making allowances for –

- (1) cash recoveries of service payments noted in the cash book but not shown in the cash accounts, and
- (2) refunds of forest revenue charged in the cash book but taken by deduction from revenue in the cash account.

When the Divisional Officer signs the accounts while on tour and cannot give the required certificate, this should be furnished separately as soon as he returns to headquarters.

Note – The subsidiary returns referred to are the following:

Form 4 Paragraph (d) and for cheques drawn, Form 13 (Paragraph) for payments and recoveries of advances to contractors and disbursers, Form 14 (Paragraph) for revenue received and expenditure charged and Form 15 (Paragraph) for remittances to treasuries.

To ensure the arrival of monthly accounts in the Audit Office by the 12th of the following month Provincial Government may authorize the head clerk during the absence of the Divisional Officer from headquarters to sign and despatch the accounts in which case the Divisional Officer should on his return to headquarters examine the accounts and submit to the Audit Office a report of such examination.

The form of the report of scrutiny of accounts may be prescribed by the Audit office on the lines of Public Works Accounts Form 84.

15.127. Classified Abstract of Revenue and Expenditure

The classified abstract of Revenue and expenditure should be prepared in Form 14. All items of revenue and expenditure recorded in the case book for the month should be classified and arranged in this return in accordance with the prescribed accounts classification (Paragraph 15.23 and 15.28) the entries being made in such detail as may be required by the Audit Office.

15.128. Copies of the Classified Abstract of Revenue and Expenditure

to Conservator

Copies of the classified abstracts of Revenue and Expenditure Form 14, should be submitted by the Divisional Officer to the Conservator at the same time as the monthly accounts are sent to the Audit Office.

15.129. **Certificate to be attached to the classified Abstract of Revenue and Expenditure**

A Certificate in the following form should be attached to each classified abstract of expenditure and signed by the Divisional Officer –

“ I certify that (so far as I have been able to ascertain by an examination of the accounts and vouchers and by personal inspection of the works carried out which I have been able to visit) the expenditure charged in this account could not, with due regard to the interests of the Government service, be avoided. I certify that to the best of my knowledge and belief the payments included in this account have been duly made to the parties entitled to receive them. All vouchers for payments of salaries and travelling allowances and of refunds and advances, vouchers for all other payments above Rs.25 in amount and vouchers for all items adjusted by book transfer with other departments are attached to the account. I have, as far as possible, obtained vouchers for other sums and am personally responsible that they have been so destroyed that they cannot be used again”.

When stores are purchased it should also be certified that :

- (i) all the articles detailed in the vouchers attached to the account and in those retained by the Drawing Officer have been duly received in good order and accounted for in the Stock Register; and
- (ii) the quantities noted in the vouchers are correct, the quality is good, the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payment.

15.130. **Schedule of Remittances of Revenue to Treasures**

A Schedule of Remittances of Revenue to Treasures should be prepared in Form 15. The entries in this statement should show each item of remittance separately and reference to these items should invariably be made against the entries, in the last column of the consolidated treasury receipt.

15.131. **Audit office may ask for submission of any other accounts**

In addition to the accounts prescribed above, such accounts of revenue due and outstanding and of timber transactions should be submitted by the Divisional Officer as the Audit office may from time to time direct. Copies of all such directions will be forwarded by the Audit office to the Conservator.

CONTRACTORS' AND DISBURSERS' LEDGER

A – LEDGER

15.132. Contractors and Disbursers ledger

A ledger should be maintained by the Divisional Forest Officer in Form 13 for all accounts with contractors and disbursers. On the debtor side should be entered all payments made to them, and on the creditor side the amounts of all bills passed to their credit and all sums repaid by them in cash.

15.133. Contractors and Disbursers accounts or work advances

Only one account is opened with each disburser, but in the case of contractors a separate account should be kept with each person inspect of each work.

15.134. All transaction of advances and recoveries to be entered at once in the ledger

Each item charged in the cask book under “Forest Advances” or “Suspense work advances” should be posed at once in the ledger; and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser the amount covered by work done, or expenditure incurred should be set off against the amount due from the contractor or disburser as shown in his account in the ledger. The ledger account will thus be a running account with each contractor and disburser, from which the amount due by him or to him can always be easily ascertained.

15.135. Each account to be balanced and signed every month

The account of each contractor and disburser should be balanced and signed by the Divisional Forest Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals.

15.136. The ledger to be paged and indexed

The pages in the ledger should be number red consecutively and there should be an index to the accounts it contains. Each new account opened should be assigned a number which should be appropriate to that particular account until it is finally closed, the numbering being in a continuous sequence through successive years.

B – MONTHLY ABSTRACT OF THE LEDGER

15.137. Submission of the monthly abstract of the ledger

An abstract of the contractors' ledger accounts should be prepared monthly in Form 13 and with the supporting vouchers it should be submitted in original to the Conservator on the same day on which the monthly accounts are sent to the Audit Office (Paragraphs 15.123 and 15.124). In this abstract should be shown in consecutive order first the contractors' accounts under separate heading "True Advances" and "Payments on account" and then the disbursers' accounts. The columns should be totaled separately for contractors' and disbursers' accounts and grand totals of all accounts should be given at the foot of the abstract. A certificate in the remarks column opposite entries under "Payments on account" should be recorded to the effect that advances made do not exceed 90 percent of the work done.

Note – It is optional with the Provincial Government to retain the procedure described under which the accounts are sent through the Conservator with paragraph 15.140 and 15.142.

15.138. Showing of personal advances in the Ledger

Personal Advances will be shown in the Ledger Abstract monthly, after the ordinary entries under the heading in red "Personal Advances" Such advances will not be totaled in the totals of ordinary contractor's and disbursers' advances.

15.139. Explanation to be furnished for each item outstanding for more than 12 months

The abstract for June in each year should be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted and the steps which have been taken with a view to its early clearance.

15.140. Conservator to transmit the abstract to the Audit Office

The Conservator should, within ten days of receipt in his office, pass the abstracts on to the Audit office after examining them and making there from such notes for information and guidance as might appear to him desirable or necessary.

CONSERVATOR'S CONTROL OVER ACCOUNTS

15.141. Conservators control over accounts

The duties of the Conservator with regard to the over the export and sale of forest produce, the revenue and the whole outlay for Conservancy and Works and to examine the charges on account of travelling allowance and contingencies. To facilitate the exercise of this control, the Conservator is furnished monthly, by the Divisional Officers, with duplicate copies of the Abstract of Receipts and Expenditure, Form 14, submitted to audit (paragraph 15.128 and 15.150) and monthly

returns and accounts of timber and other forest produce, (Forms Nos. 7 to 12 and 17) will be submitted to the Conservator. Forms Nos.7 to 12 and 17) will be submitted to the Conservator. Forms Nos.7, 10 and 12 must contain the information arranged according to working circles.

15.142. Conservator to control adjustment of advances

The Conservator is further required specially to control the adjustment of advances and for this purpose the monthly abstracts of the contractors and disbursers ledger submitted to audit to by the Divisional Officer, are required to pass through the Conservator's hands, -- vide paragraph 15.137 and 15.140.

15.143. Conservator may delegate power to a gazetted officer

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

15.144. All letters conveying sanction to be signed by Conservator himself

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

15.145. Objection Statements

The procedure for dealing with the objection statements received from the Audit office is prescribed in paragraphs 15.149 to 15.154.

15.146. Scrutiny of Cash Account

As soon as the Divisional Classified Abstracts of Revenue and Expenditure (Form No.14) are received in the Conservator's office, they will be carefully examined and the Conservator will address Divisional Officers direct regarding any items on which the requires further information.

15.147. Scrutiny of Timber Sale return

The monthly timber and sale returns received from Divisional Officers will be scrutinized and the entries compared with the transactions shown in Form No.14, the opening and closing balances carefully checked and the Divisional officers addressed in Form No.17 (Objection statement) regarding any discrepancies which may be noticed. If any produce is entered as received during the month, the expenditure on account of which cannot be charged off in the same month, the reason will be briefly recorded in the "Remarks" column against the entry in question.

15.148. Inspection of Offices

Each Divisional Forest Officer will, if possible, be inspected at least once a year by the Conservator or by the Officer incharge of his office; such an inspection should extend to records, returns and the other matters enumerated in Form No.20. An extract of the inspection report dealing with account matters should be forwarded to the Audit Office.

RESULT OF AUDIT

15.149. Objection Statements of Audit Office

The result of the audit of bills and accounts will be communicated by the Audit Office to the Divisional Officer, in Objection Statement in Form No.18, the latter form being used in those account offices in which the system of combined objection book and objection statement is in force. Every Government servant must attend promptly to objections and orders communicated to him by the Audit Officer.

15.150. Return of Objection Statement duly replied

The Objection Statement should be returned in original within a fortnight of its Receipt through the Conservator who should note all corrections and alterations in his copies of the Divisional Classified Abstracts of Revenue and Expenditure (Paragraph 15.128). The fact that some of the objections are still under reference is no reason for keeping back the objection statement. Such cases can be extracted for subsequent explanation.

15.151. List of Objection Statement to be sent by the Audit Office to the Conservators

A list will be forwarded by the Audit Office to the Conservator each month showing the dates on which the Objection Statements were sent to each Divisional Office. The list should be completed and sent back to the Audit Office by the Conservator after all the Objection Statements for the month have been returned. After completing the audit of the monthly accounts of the province or circle the Audit Office will prepare summaries of revenue and expenditure for each division (Form No.5) and furnish to Conservators monthly who will forward them to the Divisional Forest Officers.

15.152. Conservator's instruction regarding Audit Office Objection Statement

On the last page of Audit Office Objection Statements there are shown balances with monthly details which have not been admitted by the Audit Department. The Divisional Forest Officers should look into these analysis of balances every month, when Audit Office Objection Statement is received and should

attach a memo to all Objection Statements explaining the reasons for not finally disposing of objections which have been outstanding for more than two months. This is required to keep control over the disposal of Audit Objections.

15.153 Recovery of amounts disallowed by the Audit Office

- (i) When the Audit office disallows a payment as unauthorized the Divisional Forest Officer should recover the amount disallowed without listening to any objection or protest. If an official, from whom a recovery is ordered, has meantime been transferred to another division, the Divisional Forest Officer should, without delay, pass on the order of recovery to the other division.
- (ii) A Divisional Forest Officer must not when a retrenchment is ordered enter into any correspondence with either the Audit Office or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received and to leave the person aggrieved to refer the case to Government through proper channel.
- (iii) Representations and protests against retrenchments ordered by the Audit Office will not ordinarily be considered by the administrative authorities if submitted later than three months from after the date of receipt of the intimation by the aggrieved official.
- (iv) Recoveries are not ordinarily made at a rate ordinarily exceeding one-third of pay, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.
- (v) If considered desirable, the recovery of a sum retrenched from a pay bill need only be made from the next pay bill and of sum retrenched from a travelling allowance bill, from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from a pay bill when the officer concerned does not, within a month, present a travelling allowance claim from which they can be recovered.

SECTION – IV – GENERAL

15.154 Members of office establishment to be entrusted with Government money

Members of the office establishment should not be entrusted with Government money, except as advances by cheque on account of the pay of office establishments and for contingent charges, which should as a rule be made payable only to the head or camp clerk, nor should they be authorized to receive payment for forest produce. All subordinates who have the custody of Government moneys or who deal with the collection of forest revenue should be made to furnish security.

15.155. Instructions regarding custody of Government money advance to Range Officers for Government expense.

The following instructions regarding custody of Government money should strictly be followed:

- (i) Every Range Officer who is entrusted with Government funds must keep in his own personal custody all money advanced to him by the Divisional Forest Officer and also all revenue which is temporarily in his hands pending its remittance to the Treasury.
- (ii) The depositing of Government money with outsiders, whether shopkeepers, money-lenders, or others, is strictly prohibited.
- (iii) Range Officers may not advance money to subordinate officers except for petty works for which small sums may be advanced to be recovered in a few days; such advances will be at the risk and on the responsibility of the Range Officers and will not appear in the accounts.
- (iv) Every Range Officer who keeps cash should have a proper safe which should be embedded in the floor of his office.

15.156. Report of any defalcations of Government money to be sent to Chief Conservator of Forests.

Any defalcation or loss of public moneys stores or other property discovered in a Government treasury office or go down should be immediately reported to the Chief Conservator of Forests through Conservator, even when such loss has been made good by the person responsible for it. When the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss showing the errors or neglect of rules, by which such loss was rendered possible and the prospects of effecting a recovery. The submission of such report does not debar the Divisional Forest Officers from taking any further action which may be deemed necessary. Copies of the reports made to Chief Conservator or such relevant extracts from them as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible should, at the same time, be forwarded to the Audit Office, except in cases noted below:-

Exception 1 – Defalcation or losses of departmental revenue or receipts, the audit of which has not been entrusted to the Auditor General under Rule 12 of the Auditor-Generals Rules.

Note – All such losses exceeding Rs.500 in amount which occur in any financial year should be reported by Chief Conservator of Forests to Government in the finance Department by the 1st June following. Divisional Forest Officers are, therefor required to submit reports on the 1st May and Conservators on the 15th May each year.

Exception 2 – Petty cases, that is, cases involving losses not exceeding Rs.200 each, need not be reported to the Audit Office unless there are, in any

case, important features which warrant detailed investigation and consideration.

15.157. Responsibility for losses sustained by Government through fraud or negligence

The following general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals should be carefully followed by all Government servants:

- (1) Means should be devised to ensure that every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should observe the fundamental canons of financial propriety. (Paragraph 15.22) While, therefore, Government are prepared to condone an officer's honest errors of judgement involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalize officers who are dishonest, careless or negligent in the duties entrusted to them.
- (2) It is of the greatest importance to avoid a delay in the investigation of any loss due to fraud, negligence, financial irregularity, etc. If the irregularity is detected by audit, in the first instance, it will be the duty of the audit officer to report immediately to the administrative authorities concerned. If the irregularity is detected by the administrative authority in the first instance and if it is one which should be reported to the audit officer, in terms of paragraph 15.156, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible, the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the audit office in pursuing the investigation he may call on that officer for all vouchers and other documents that may be relevant to the investigation and if the investigation is complex and he needs assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the audit office for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

- (3) In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advice consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.
- (4) In case where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.
- (5) The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officers pecuniary liability it will be necessary to look not only to the circumstances of the officer since it should be recognized that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the quality persons, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalized either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay.

It should always be considered whether the value of Government property or equipment lost, damaged or destroyed by the carelessness of individuals entrusted with their care (e.g. a police man's rifle, a touring officers tents, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the officers capacity to pay.

- (6) One reason why it is important to avoid delay, - vide paragraph 2 preceding, is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension and it is held that under the rules as they now stand a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress and accordingly when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts and Audit Officer responsible for reporting on his title to pension and the authority component to sanction pension, and it will be the duty of the latter to make a note of the information and to see

that pension is not sanctioned before either a conclusion is arrived at as regards the Government servants culpability or it has been decided by the sanctioning authority that the result of the investigation need be awaited.

- (7) The fact that officers who were guilty of frauds or irregularities have been demobilized or have retired and have thus escaped punishment, should not be made a justification for absolving those who are guilty, but who still remain in service.

15.158. Precaution to be observed in transmitting money to and from treasuries

The officer arranging for the transmission of money to or from a treasury or to or from other places, is personally responsible for its safety subject to his observing the following rules:

- (i) When money is under transmission to or from a place not situated in the same station as the treasury to which it is being transmitted, it must not be placed in charge:
- (a) of a single officer of the rank of Forester or above, if it exceeds the amount of the security he has furnished.
 - (b) of a single Forest Guard if it exceeds one hundred rupees.
- (ii) The following are the escorts which should be provided:
- (a) A Forest Ranger with more than Rs.500 but less than Rs.1,000, one Forest Guard.
 - (b) A Forest Ranger with more than Rs.1,000, two Forest Guards.
 - (c) A Deputy Ranger or a Forester with more than Rs.250 but less than Rs.500, one Forest Guard.
 - (d) A Deputy Ranger or a Forester with more than Rs.500 but less than Rs.1,000, two Forest Guards.
 - (e) A Deputy Ranger when in charge of a Range with more than Rs.1,000 but not exceeding Rs.2,000, two Forest Guards.
 - (f) A Forest Guard with more than Rs.100 but less than Rs.300, one Forest Guard.
 - (g) A Forest Guard with more than Rs.300 but less than Rs.500, two forest Guards.
- (iii) A Deputy Ranger not in charge of a range or a Forester may not be given more than Rs.1,000 nor may a Forest Guard be given more than Rs.500, no matter what his escort may be.
- (iv) Officials employed on the temporary establishment may be employed for purposes of escort, but they must never be in charge of the money, that is to say, it must always be given to an official on the permanent establishment.
- (v) When money has to be transmitted for the pay of the office establishment or for other similar purposes to places where

- there is no treasury it should always be sent through the Range Officer in charge of the range in which the office is situated.
- (vi) When the money is being transmitted to or from a place situated in the same station as the treasury to which it is being transmitted, it may be sent in charge of any single officer on the permanent or the temporary establishment, provided it does not exceed Rs.100 in amount and in charge of any two such officers provided it does not exceed Rs.500 in amount.
 - (vii) The party conveying money must not travel between sunset and sunrise and as far as possible money should be sent so that it may reach its destination before sunset. If a halt is made for the night, a suitable place should be chosen and the whole escort should remain present.

Range peons, special Guards and the nearest Forester should be utilized to constitute these escorts.

In the case of loss of treasure under an escort less than that indicated above, the responsible Range Officer will be liable to refund the amount lost.

15.159. **Encashment of Cheque at Headquarters**

The encashment of cheques at places where there are treasuries and distribution of money obtained for establishment, pay and contingencies should be entrusted to a responsible clerk who has furnished security. If the amount exceeds Rs.1,000, he should be provided with a Junior Clerk as an escort.

15.160. **Writing off losses**

Administrative Department is authorized to write off losses on account of negligence and fraud up to Rs.2,000 provided a report is sent to the Audit Department.

Administrative Department and Chief Conservator of Forests are competent to write off losses other than those due to negligence or fraud as under:

Administrative Department Up to Rs.10,000
Chief Conservator of Forests Up to Rs.2,000
(Government Notification No.PRC/3=3/62, dated 21st March 1962)

15.160. **Writing off of Government money lost by negligence or fraud**

The Chief Conservator of Forests is authorized to write off finally the irrecoverable public money lost by fraud or negligence or by other causes up to a limit as given in Government of West Pakistan, Finance Department letter No.F.D.SOI(FR)423/58, dated 5th November 1958.

15.161.Divisional Officers and gazetted to draw their pay by separate cheques

Divisional Forest Officers and other gazetted officers are not allowed to draw pay from the advances made to their head clerks or camp clerks which are meant for payment of pay and allowances of the office establishment and contingent charges. Pay and travelling allowance (unless the latter is very small and cannot be drawn with pay) should be drawn by separate cheques made out to officers concerned or the Divisional Forest Officer.

Similarly payments to a contractor should be made ordinarily by crossed cheque and if it is necessary for any reason to make petty payments in cash to a contractor, the sums should be disbursed by the Range Officer in whose range the contractor is working. No payment to a contractor should ever be made by any member of the office establishment. Cheques may be handed over to them by the Head Clerk when instructed by Divisional Forest Officer to do so, but otherwise he and other members of the office should have no concern whatever with contractors.

15.162. Non-recurring expenditure

Non-recurring expenditure means expenditure sanctioned as lump sum charge whether money be paid as a lump sum or by installments. Recurring expenditure means all expenditure which recurs year after year or month after month. It includes all establishment or other monthly charges sanctioned for a period extending beyond the financial year or for a period of more than 6 months within the financial year.

15.163. Conditions necessary before public money can be spent

Sanction to the expenditure of money becomes operative when funds have been appropriated to meet such expenditure and does not become operative until they have been so appropriated.

There are thus elements necessary before public money can be spent:

- (1) There must be an act of sanction of an authority competent to sanction.
- (2) There must be an act of appropriation of funds for the purpose by an authority competent to appropriate.

15.164. Sanction for recurring expenditure when effective

Sanction to recurring expenditure covering a specified period becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation till the end of specified period subject to appropriation in each year. Sanction to recurring expenditure terminates:

- (a) with the expiry of its specified term whether continuously or in broken periods.
- (b) when funds are no longer appropriated.

15.165. Strictly speaking, no expenditure should be incurred after the 1st July until the budget has been communicated. The only relaxations of this permitted are :

- (1) bills for pay and other charges duly sanctioned for the month of June and previous months may be paid in anticipation of communication of the budget;
- (2) expenditure on departmental lumbering and exploitation works in progress from the preceding year may be incurred during the month of July in anticipation of communication and distribution of the budget grant.

15.166. Conservator may authorize an advance to the extent of one month's pay to the following classes of non-gazetted officers on the permanent establishment serving under their orders:-

- (a) officers on the executive establishment;
- (b) clerks employed in range offices elsewhere than at the headquarters of divisional offices;
- (c) clerks and inferior staff who are required to accompany gazetted officers on continuous tour likely to last for more than a month.

The scope of such advances should be limited to cases where the need for it arises out of the peculiar circumstances of service in the Forest Department; for instance advances may be granted for the following purposes:

- (1) to meet expenses in connection with equipment and purchase of provisions before proceeding or while on tour;
- (2) to meet expenses incurred on account of purchase of paddy or other grain, in localities where supplies are not readily available;
- (3) to meet expenses incurred on the purchase of articles and clothing on account of theft of property if the theft occurs on tour.

The power to authorize an advance under this paragraph may be delegated by Provincial Government to any selected officer or class of officers in-charge of a forest division.

(2) Advances of pay should be recovered in three equal installments, beginning with the month following that in which the advance is made.

15.167. Advances may also made under the rules specified below:

(a) **Advance to an officer under orders of transfer:** To an officer under orders of transfer up to an amount not exceeding one month's substantive pay plus the travelling allowance to which he may be entitled under the rules. In consequence of the transfer, such advances may be sanctioned by an officer who should not ordinarily be of lower rank than the Divisional Forest Officer. The advance should be recorded on the officer's last pay certificate. The advance of pay should be recovered from the

pay of the officer in three equal monthly installments beginning with the month in which a full month's pay is drawn after the transfer. The advance of travelling allowance should be recovered in full on submission of the officer's travelling allowance bill.

Note – The advance referred to in this clause is also permissible to a Government servant who receives orders of transfer during leave.

(b) **Advance to an Officer on arrival in Pakistan :** To any officer on arrival in Pakistan:

(i) on first appointment, of an amount not exceeding two months substantive pay less the amount of any advance made in England;

(ii) on return from leave other than leave on average pay not exceeding four months or deputation out of Pakistan not exceeding two months substantive pay or Rs.1,000, whichever is less, in addition to any advance made in England, provided no advance has been drawn under clause (a) above.

Note – The advance may be drawn the order of the Audit Officer from any treasury in Pakistan to be specified in such orders. Such advances, as well as similar advances made in England are recoverable by monthly installments of one third of pay.

15.168. Refund of revenue

It is essential that every refund should be noted against the credit in the departmental accounts (Form No.14 Revenue sheet and Form No.15). The voucher for refunds (S.T.R.34) provides for a certificate of such note having been made. The Divisional Officer should fill in columns 1 to 5 of the form, sign the certificate at foot and forward it to the Treasury Office for verification. The Treasury or Sub-Treasury Officer will verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so. On receiving back, after verification, the refund voucher, the Divisional Officer will accord sanction on the voucher at the place provided for this purpose and if it exceeds his power forward it with a letter to Conservator, explaining the circumstances under which refund is considered necessary and asking him to obtain sanction of the local Government.

In serial No. 53 of paragraph 20.5 of Financial Rules, Volume I, all Divisional Forest Officers are empowered to sanction refunds, provided (a) the refunds are made necessary by an order which a Divisional Officer is himself competent to pass and (b) no single refund, except when ordered by a Court, exceeds Rs.500.

Under the sanction of the competent authority, the refunds should be paid and shown in the divisional accounts as deduct entry from the total receipt (See paragraph 15.126)

15.169. Erasures

Erasures and overwriting in any account, register, schedule or cash book are absolutely forbidden, if any correction be necessary the incorrect entry should be cancelled neatly in red ink and the correct entry inserted. Each such correction, or any interpolation deemed necessary, should be authenticated by the head of the office setting his dated initials against each.

15.170. **Inevitable payments**

The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent the record of any actual payment. Money indisputably payable should never be left unpaid and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It is no economy to postpone inevitable payments and it is very important to ascertain, liquidate and record the payment of all actual obligations at the earliest possible date.

If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year.

15.171. Commencement urgent works in anticipation of regularly prepared plan and estimates and sanction thereto.

No work shall be commenced until it has been sanctioned by competent authority and provision made for the expenditure involved. In the event however, of its being necessary to undertake a work, the necessity for which could not be foreseen and the urgency of which is so great as to render it impossible to obtain the sanction of the appropriate authority before commencing it, such work may be undertaken in anticipation of regularly prepared estimates and sanction therefor, subject to immediate intimation to the authority to whom the officer ordering the execution of the work is immediately subordinate, that it has been commenced in anticipation of sanction and or budget provision. This intimation must invariably be accompanied by an explanation of the urgency, a statement of the probable cost of work and a statement when the detailed estimate will be submitted.

It will then rest with the authority to whom the report is made to stop the work to regularize its execution or to apply without delay for sanction from competent authority for its continuance or for the provision of funds in such cases as he is unable to provide for them, while in every case he will with as little delay as possible report the circumstances and the action he proposes to take to the audit office concerned.

There will be no hesitation on the part of Government in enforcing disciplinary action against any officer administrative or executive who may fail, or delay to comply with these orders.

15.172.Chief Conservator and Divisional Officers authorized to incur “Revenue” expenditure within the budget allotment.

In serial No.44 of paragraph 20.6 of Financial Rules, the Chief Conservator and Conservator and all Divisional Forest Officers have been empowered to sanction all usual payments on account of items of “Revenue” expenditure subject to the condition that budget allotments are in no case exceeded.

15.173.Reference to appendices in case of regularly recurring expenditure

As regard items of regularly recurring expenditure of the nature of rent for houses or land and other items, such as pleaders fees in criminal prosecutions, postal commission or money orders for remitting pay of forest subordinates, etc., etc., the powers of the Chief Conservator, Conservator of Forests and Divisional Forest Officers should be referred to.

15.174.Non-accommodation certificate

The first charge in every year on account of rent of any land or building occupied for public purposes should be supported by a certificate from the Executive Engineer that a suitable public building was not available for the purpose required.

15.175.Sanction of non-recurring expenditure

Powers to sanction non-recurring expenditure debatable to contingencies in cases where lump sum budget provision or allocation of funds exist and individual items are not specified in detail re as under:

Administrative Department.	Rs.10,000
Chief Conservator of Forests	Rs.5,000
Conservator of Forests	Rs.2,000
Divisional Forest Officer	Rs.1,000
Drawing and Disbursing Officer	Rs.500

Note – No item of expenditure may be sanctioned from Contingencies on unusual or non-recurring items except with the amount of Government.

15.176.Purchase of stores

Powers to sanction tools and plants and tents for various forest works and purchase of rest house and office furniture are as under:

Chief Conservator of Forests	Rs.3,00,000
Conservator of Forests	Rs.25,000
(Government Notification No.PAC/3-3/62 dated 21 st March 1962)	

Stores should be purchased in accordance with the Store Purchase Rules through indents on the Director of Industries.

Local purchases from within the country (not including expenditure of foreign exchange) of :

- (a) an article of store, or
- (b) a class of similar articles of store at one time without splitting the indent during a period of six months and the value of which does not exceed Rs.5,000 (Rupees five thousand only) are permissible unless the request stores, are either controlled or covered by a Rate and Running Contract or are of such a special nature as cannot easily be procured or are exempted under special or general orders of the West Pakistan Government or by other officer authorized on their behalf.

(Industries and Commerce Department memorandum No.IX-6-9/60, dated 22nd November 1960)

15.177.Powers to incur capital expenditure

As regards capital expenditure Provincial Government have delegated powers to Forest Officers within the following limits, vide Services and General Administration Department Notification No.P.R.C./3-3/62 dated 21st March 1962:

- | | | |
|--|----------------------------------|-------------|
| (a) Power to sanction tools and plants and tents for various forest works and purchase of rest house and office furniture. | (i) Chief Conservator of Forests | Rs.25,000 |
| | (ii) Conservator of Forests | Rs.25,000 |
| (b) Purchase of livestock | (i) Chief Conservator of Forests | Rs.2,00,000 |
| | (ii) Conservator of Forests | Rs.25,000 |

15.178.Maintenance of Register of fixed demands or periodic dues

It is desirable that registers of fixed demands or periodic dues payable to the Forest Department be kept up in all divisions since it is possible without such registers that such items may be lost sight of and not realized, or that they may not be realized at the proper time.

(2) The Divisional Forest Officer are, therefore, requested to keep up for their offices and, where desirable, for Range Offices two registers in the forms prescribed.

(3) In the form of Register marked A should be entered all items of periodic dues or fixed demands except those on sales of standing coupes.

(4) In the form of Register marked B should be entered all items of periodic dues on sales of standing coupes.

(5) In order to ensure the realization of such items and at the proper time Divisional Officers or Range Officers, as the case may be should see that all such items are entered in the proper register on or before the 1st of July annually in advance. Additional entries can of course be made afterwards when necessary arises.

(6) Similar registers should be kept up for the fixed demands or periodic dues payable by the Department so as to ensure payments being made at the right time.

REGISTER OF FIXED DEMANDS OR PERIODICAL DUES IN THE _____ DIVISION FOR THE YEAR _____

Particulars of the sums that will fall due and the amount	AMOUNT REALIZED IN 19													REMARKS	
	July	Aug	Sept	Oct.	Nov.	Dec	Jan.	Feb.	Mar.	Apr.	May	June	Total		
Rent of Divisional Officer's bungalow due monthly Rs.40.															
Annual fees due from the Camel corps due June 19															
Annual fees due from the Camel corps due June 19															
Tirni due from the Deputy Commissioner for 19 due in September 19 and June 19															
Due from holders of grazing lease of forests. Due Rs.300 in September 300 in January etc., total Rs.820.															
Due for cultivation lease from forests.															
Due for share of revenue in the															

State.														
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REGISTER OR PERIODIC DUES ON SALES OF STANDING COUPES IN THE _____ DIVISION FOR THE YEAR

Range	DETAILS OF SALE			Time of the completion of work in the forest	Name of purchaser	DATES ON WHICH INSTALLMENTS ARE DUE, ACTUAL DATE OR PAYMENT AND AMOUNT SHOWING IN RED INK							
	Name of forest	Number of trees	Security deposit			1 st installment		2 nd installment		3 rd installment		Total	REMARKS
						Date	Amount (Rs.)	Date	Amount (Rs.)	Date	Amount (Rs.)		

--	--	--	--	--	--	--	--	--	--	--	--	--	--

15.179. Demurrage Charges

Demurrage charges are not to be charged in accounts until a full explanation of the cause of the charges has been obtained and the Divisional Forest Officer is satisfied that neither the despatching nor the receiving officer is responsible.

15.180. Disbursement of grain compensation allowance

Grains compensation allowance is not to be disbursed until Divisional Forest Officers have :

- (a) definite authority of Government to do so under conditions laid down by Government,
- (b) ascertained definitely from the Deputy Commissioner of the district or districts that the price of foodstuffs warrants the payment under the authority referred to in (a) above.

All disbursers should be warned that they are not permitted to disburse Grain Compensation Allowance in any month until they have received definite authority from the Deputy Commissioner of the district. Any disburser failing to comply with the order should be required to refund unauthorized payments from his own pocket.

Note – See also rules in paragraph 18.7 of the Subsidiary Rules.

15.181. Observance of travelling Allowance rules

The rules and orders about travelling allowances contained in “The West Pakistan Travelling Allowance Rules” issued by the Government of West Pakistan under Finance Department Notification No.FD-SOI(SR)-886/60 dated the 9th November 1960, should be followed.

15.182. Controlling Officers for the purpose of Travelling Allowance

The following are the controlling officers for Travelling Allowance in respect of the Government servants noted against them below:

1.	Chief Conservator of Forests	Chief Conservator of Forests
2.	Conservator of Forests	Chief Conservator of Forests
3.	Divisional Forest Officers, Class I and officers of equivalent status	Next higher authority
4.	Class II officers	Next higher authority
5.	Forest Rangers	Divisional Forest Officer

6.	Superintendent in CF's office	Divisional Forest Officer, Headquarters
7.	Superintendent in Circle Office	Conservator of Forests
8.	All non-gazetted Ministerial, Technical and Non-Technical staff in CCF office.	Divisional Forest Officer, Headquarters
9.	All non-gazetted Ministerial Technical and non-technical staff in the Circle Office	Conservator of Forests
10.	All Ministerial staff, Draftsman, Forest Guards, Foresters, Deputy Rangers and other Class III staff except Forest Rangers in the Divisional Office and Offices subordinate thereto.	Divisional Forest Officer
11.	Class IV Government servants in CCF Office	Divisional Forest Officer, Headquarters
12.	Class IV Government servants in Circle Offices	Conservator of Forests
13.	Class IV Government Servant in Divisions	Divisional Forest Officer
(Government Notification No.P.P.C./5-13/2 dated 7 th June 1962)		

15.183. Maintenance of travelling allowance registers

In order to prevent fraud in the matter of travelling allowance, controlling officers will maintain a register of all bills countersigned by them in universal Form No.94-A (Check Register of travelling allowance bills). One page of the register should be allotted to each subordinate whose bills Controlling Officers are authorized to countersign. When a travelling allowance bill is completed in all respects, it should be entered in this register and put up to the Controlling Officer who will initial each entry in column 8 at the time the bill is countersigned.

Copies of travelling allowance bills charged in accordance after payment, need not be kept the original are kept by the Audit office.

15.184. Submission of travelling allowance journals

Divisional Forest Officers and all other officers whose travelling allowance bills are countersigned by the Conservator or other Superior Forest Officer are required to submit with their travelling allowance bills a "Travelling Allowance Journal" in which they will show briefly the objects of their visits and halts to and various places. They will in particular explain (i) the reasons for halts, (ii) the reasons for visiting the same place or locality on more than one occasion in each month and (iii) the reasons for making overlapping tours in the same month.

When submitting travelling allowance bills for countersignature, all officers should give a certificate on the “Travelling Allowance Journal” attached to bill as follows:-

“I certify that the journey and halts for which travelling allowance is claimed were minimum possible in the interests of public service”.

15.185. Charging of expenditure incurred on ceremonial occasions

Expenditure incurred from provincial revenue on the decorations of Government buildings, etc., on ceremonial occasions and the like, as for instance, on the visit of a distinguished personage, may be charged to the contingent grant of the officer incurring it.

15.186. Procedure for making payments through the High Commissioner for articles ordered direct from United Kingdom

The following procedure should be followed in making payments through the High Commissioner for articles ordered direct from the United Kingdom:-

- (a) All such purchases should be debited in Pakistan against the Pakistan budget provision;
- (b) Every officer making the purchase should report direct to the Audit Office with necessary vouchers; the Audit Office will then pre-audit the payment;
- (c) At the close of each month the Audit Office should prepare a consolidated statement of the payments to be made and purchase a sterling draft and send the same with the necessary details of the payments to be made to the suppliers, to the Secretary to the High Commissioner for Pakistan;
- (d) The Audit Officer will then bring the cost of the sterling draft finally to account against the Pakistan budget appropriation concerned and inform the Chief Conservator of Forests.

In pursuance of the above orders, the applications with necessary vouchers should be sent to the Audit Office once a month so as to reach hi by 25th of each month, giving full accounts, classification and quoting references of firms bills or invoices for pre-audit.

While forwarding the sterling draft to the High Commissioner for payment to suppliers concerned the Audit Office will at the same time issue necessary letters of authorities to the payees direct and send a copy of the communication to the Chief Conservator of Forests.

In urgent cases, the application should be marked at the top in red ink “urgent” and urgency of the case explained in a note on the application; the Audit Office will then authorize the High Commissioner for Pakistan, by telegram to disburse amount.

CHAPTER XVI – BUDGET

16.1. General orders regarding the preparation and submission of Budget, Estimates, Schedule of New Expenditure, Lists of Major and Minor Works, Excess and Surrender statements, Estimate for expenditure to be incurred in England or in other foreign countries on purchase of stores, leave allowances, etc., etc., contained in the Budget Manual should be strictly observed.

16.2. The following instructions for the preparation of the Budget Estimate supplement those given in the Budget Manual:

1. DEFINITIONS

Major heads

For revenue expenditure	:	10 – Forests
For Capital expenditure	:	65 – Only in case when the project is financed from borrowed money.

Minor heads

Under 10 - Forests

- A – General Direction
- B – Conservancy and Works
- C – Establishment

Under 65 – In case the project is financed from borrowed money :

- A – Livestock, Stores, Tools and Plants
- B – Organization, Improvement and Extension of Forests
- C – Communication and Buildings.

Primary Units of Appropriations – B.1, B.2, etc.

Budget sub-heads are B.I (1) a, B.I (2) a, etc., as already communicated to Conservators and Divisional Forest Officers.

Works units is generally an administrative unit, e.g., a range, a division or a depot of destination.

A Project is a operation for a special object.

Preparation of the Divisional Budget

Divisional budget estimates must be prepared by projects in details sufficient to enable the Conservator to assess the need for, cost of and profit on particular operations.

The administrative sanction or working plan prescriptions must be quoted.

Divisional Officers are not at liberty to create new projects once the budget has been passed, save under the special sanction of the Conservator.

For commercial undertaking such as timber, firewood and resin extraction the projects must be according to the main items of the costing statements, grouped together when Sub-Division serves no useful purpose.

The volume of the output must be given and it is essential to distinguish between products of widely differing sale values, e.g., between deodar and fir timber.

Projects should be grouped under each budget sub-head according to works units which should be the range, the depot of destination, or for general projects, the Division.

Projects of considerable magnitude should be so sub-divided as to separate out distinct operation, e.g., plantation projects of the Lahore Region which are prepared in detail.

When, however, the project is of comparatively small extent such Sub-Division is not required.

16.3 Paragraphs 16.5 shows the general classifications in use and Divisional Forest Officers should be guided by the above instructions in its application.

16.4. **Control** – The expenditure is controlled by the general standing orders of the Chief Conservator and Conservators/Director issued from time to time all orders being subject to those contained in the Budget Manual.

16.5. Re-classification of expenditure by “projects”, in divisional budget estimates of the Department, West Pakistan.

**MAJOR HEAD-10 FORESTS
MINOR HEAD-B-CONSERVATOR AND WORKS**

Primary Unit	Sub-heads	Projects
B-1(1) Timber and other produce removed from the forests by Government agency.	(a) Timber	(i) Felling including numbering, lopping, roping etc. (ii) Logging---- (a) On piece work rate to launching depots, if logs are exported. (b) Construction of rolling roads and shorts. (iii) Sawing. (iv) Carriage. (a) By coolies. (b) By ropeways, (c) By tramways, (d) By other agencies, (v) Floating. (vi) Refting. (vii) Temporary Establishment. (viii) Miscellaneous
	(b) Fire-wood and charcoal	(i) Felling, numbering, cutting and stacking, etc. of trees. (ii) Carriage charges of firewood from forest depot to depot of destination, estimated separately under: (a) Tramway (b) Reopeways (c) Other agencies (iii) Construction and maintenance of temporary roads, tracks and paths, etc., for extraction of firewood. (iv) Maintenance of : (a) Reopways (b) Tramways (v) Share of cost of repairs to forest B. G. siding payable to Pakistan Western Railway. (vi) Conversion, carriage and stacking of charcoal. (vii) Temporary establishment (viii) Miscellaneous charges.
(c) B.1(1) Timber and other produce removed	(c) Bamboos	(i) Cutting, stacking, dressing, sorting, etc.

from the forests by Government Agency --- --- conclud		(ii) Carriage (iii) Temporary Establishment (iv) Miscellaneous charges
	(d) Brush wood, Chips and Stumps	(i) Collection charges. (ii) Carriage and stacking (iii) Miscellaneous charges
	(e) Resin	(i) Enumeration of crops. (ii) Setting of blazes. (iii) Collection of crude resin. (iv) Packing charges. (v) Carriage from resin depots to resing factory, estimated separately under:- (a) Pack animal transport (b) Road Transport (c) Rail transport (vi) Cost, carriage and repairs to resin tools and tins. (vii) Bouns payment to coolies (viii) Temporary establishment.
	(f) Lac	(i) Survey, investigation, etc. (ii) Expenditure on land. (iii) Production of crude lac (iv) Collection of crude lac from trees (v) Collection and carriage of crude lac. (vi) Establishment (vii) Miscellaneous charges.
	(g) Ephedra	(i) Cutting, collection and carriage (ii) Storage charges (iii) Advertisement charges (iv) Royalty charges (v) Miscellaneous charges
	(h) Bones, skins and Hornes	(i) Collection charges (ii) Carriage and stacking (iii) Miscellaneous charges
B.1(1) – Timber and other produce removed from the forests by Government Agency --- conclud.	(i) Grazing and Fodder grass	(i) Collection, extraction and carriage etc. (ii) Burning (iii) Other charges
	(j) Honey, herbs, medicinal plants	(i) Collection and carriage. (ii) Storage charges. (iii) Establishment (iv) Auction charges (v) Miscellaneous charges

	(k) Planting stumps, seeds, mazri and grass other than fodder	(i) Extraction, collection and carriage charges. (ii) Storage charges (iii) Packing charges (iv) Miscellaneous charges
B.1(1) – Timber and other produce removed from the forests by Consumers and purchasers.	(a) staff	(i) Pay of temporary establishment (ii) Miscellaneous charges
	(b) Other expenses	(i) Enumeration and marking charges (ii) Other charges
B.1 (3) – Livestock, stores, tools and plants – Concl'd.	(a) Purchase of food and upkeep of cattle	(i) Purchase and transport of cattle (ii) Cost and carriage of grains, etc. (iii) Temporary establishment (iv) Miscellaneous charges
	(b) Purchase and repair of stores, tools and plants	(i) Purchase, carriage and repairs of stores, tools and plants. (ii) Purchase of tents. (iii) Miscellaneous charges
	(c) Purchase and repair of furniture	(i) Purchase, carriage and repairs of office and Rest House furniture. (ii) Miscellaneous charges.
	(d) Purchase repair of Workshop equipment	(i) Purchase, carriage and repairs of workshop equipment (ii) Miscellaneous charges.
B.1 (3) – Livestock, stores, tools and plants – Concl'd.	(e) Purchase and repair of machinery (Bulldozers, Trucks Tractors, Jeeps, etc. and accessories.	(i) Purchase and carriage of machinery (ii) Repairs and maintenance charges (iii) Miscellaneous charges.
	(f) Installation and maintenance of tube wells	(i) Cost and carriage of machinery (ii) Installation of machinery (iii) Repairs and loss maintenance of machinery (iv) Temporary establishment (v) Miscellaneous charges
B.1 (4) – Organization, improvements and extension of forests.	(a) Demarcation and maintenance of boundaries	(i) Demarcation of external boundaries (ii) Demarcation of internal boundaries (iii) Checking of and repairs to boundaries (iv) Temporary establishment (v) Miscellaneous charges
	(b) Sowing, planting	(i) Collection and carriage of seed.

	and regeneration	(ii) Sowing and planting. (iii) Tending regeneration (iv) Trenching and re-opening trenches. (v) Irrigation by beldars (vi) Construction and maintenance of bunds (internal or external) and pasels (vii) Construction of channels and extra earth work. (viii) Silt clearing and maintenance of channels. (ix) Debris burning (x) Weeding, cleaning and stubbing out kana (xi) Re-stocking failures (xii) Nursery charges (xiii) Temporary establishment (xiv) Miscellaneous charges
B.1 (4) Organization improvement and extension of forests --- contd.	(c) Protection from fire	(i) Maintenance of fire-lines (ii) Departmental burning (iii) Temporary establishment (iv) Miscellaneous charges.
	(d) Working Plan	(i) Enumeration, etc. (ii) Temporary establishment (iii) Miscellaneous charges
	(e) Research and experiments	(i) Planting (ii) Re-measurements of old sample plots and laying out of new ones. (iii) Maintenance of experimental nurseries (iv) Erosion control (v) Temporary establishment (vi) Miscellaneous charges.
	(f) Cost of settlement compensation for land and rights	(i) Compensation for expropriation of land and compensation of rights (ii) Cost of settlement operations. (iii) Purchase of land for plantations and forest purposes (iv) Miscellaneous charges
	(g) Survey	(i) According to schemes sanctioned (ii) Temporary establishment (iii) Miscellaneous charges
	(h) Cost of water to be paid to other Govt. Department and Municipalities	Canal water rates

	(i) Expenditure on soil Conservation work in Govt. and private lands.	(i) Other cultural operations (ii) Check dams (iii) Contour trenching (iv) Cho-training and reclamation (v) Terracing cultivation including watobandi (vi) Temporary establishment (vii) Planting weeks (viii) Miscellaneous
B.1 (4) Organization, improvement and extension of forest ---- Concl'd	(j) Expenditure in connection with protection of Wild Animals and Birds	(i) Expenditure on importing Animals and Birds etc. (ii) Improvement of water ponds in connection with Wildlife animals. (iii) Destruction of jackals, porcupines, pigs and other injurious and harmful animals (v) Miscellaneous
	(k) Breeding and Propagation of fish	(i) Proportion and improvement of water tanks for fish farms. (ii) Purchase and carriage of fish and eggs, etc. (iii) Temporary establishment (iv) Miscellaneous
B.1 (5) Communication and Buildings	(a) Constructions and repairs to Roads and Bridges	(i) Construction of roads, paths and bridges (each road, etc. to form separate project). (ii) Repairs to roads and bridges (iii) Cost and carriage of explosives (iv) Alignment of roads (v) Temporary establishment (vi) Other charges
	(b) Constructions and repairs to residential and non-residential buildings	(i) Construction of buildings (each building to form a separate project) (ii) Repairs to buildings (iii) Cost and carriage of materials for repairs (iv) Temporary establishment (v) Other charges
	(c) Maintenance of water supply	(i) Construction of wells and tanks, etc. (each well etc, to form a separate project). (ii) Maintenance of water supply (iii) Temporary establishment (iv) Other charges
	(d) Maintenance of Compound	(i) Upkeep of office and rest-house compounds and camping grounds (ii) Temporary establishment

		(iii) other charges
B.1 (6) – Railway and Tramways	(a) Construction of Railways, Tramways, reopways	(i) Construction of Tramways (permanent and temporary) (ii) Extension of existing tracks or sidings (iii) Purchase of rolling stock (iv) Carriage of rolling stock (v) Temporary establishment (vi) Miscellaneous including inspection fee for track
	(b) Repairs in Workshops etc.	(i) Cost of spare parts for loco and diesel engines. (ii) Cost of iron material and cotton waste (iii) Pay and Travelling Allowance of Temporary Establishment (iv) Inspection fee of Divisional Mechanical Engineer, P.W.R., and Mechanical Boiler Inspector (v) Labour charges (vi) Miscellaneous
B.1 (7) Miscellaneous	(a) Drift, waif wood, and confiscated forest produce	(i) Collection and carriage of drift and waif wood, etc. (ii) Advertisement charges (iii) Temporary establishment (iv) Miscellaneous
	(b) Rent of leased forest and payment to share-holders in forest managed by Government	(i) Rent of leased forest (ii) Payments to share-holders in forest managed by Government (iii) Miscellaneous
	(c) Miscellaneous	(i) Miscellaneous and other charges
B 1 (8) Suspense	Suspense	Work advance
B 1 (9) – Establishment and other charges payable to or recoverable from other Govt. Department etc		
Deduct – Amount recoverable from other Govt. Department		
B 2 (1) – Forestry Working expense.	B (2) (1) (i) Pay of officers	(i) Pay of officers
	B (2) (1) (ii) Pay of office establishment	(i) Pay of office establishment
	B. 2 (1) (iii) Other Allowances and	(i) Allowance to Doctor (ii) Dearness Allowance

	Honoraria	(iii) Cost of Living Allowance (iv) Lahore Corporation Allowance (v) House Rent Allowance (vi) Other Allowance
	B. 2 (1) (iv) – Travelling Allowance	(i) Fixed Travelling Allowance (ii) Other Travelling Allowance
	B.2. (1) (v) Contingencies	(i) Pay of menials (ii) Wages to daily labour (iii) Factory Insurance (iv) Purchase of rosin (v) Purchase of Stores, tools and plants (vi) Other contingencies (give details)
B 2 (2) Managing Agents Allowances	Managing Agents Allowances	Managing Agents Allowances
B 2 (3) – Factory Depreciation	(a) Depreciation (b) Net amount transferred to the depreciation	
B 2 (4) – Renewals and replacements from the depreciation reserve fund	Renewals and replacements from the depreciation reserve fund	
B 2 (5) – Other charges	(a) Managing Agents commission (b) Audit Fee (c) Bouns to contributory fund (d) Repairs to buildings (e) Income tax and other taxes	
B. 3 – CONSERVANCY AND WORKS FOR SCHEME AIDED BY THE CENTRAL GOVERNMENT		
B 3 – Conservancy & Works for schemes aided by the Central Government	(a) Live-stock, stores, tools and plants	(i) Purchase, repairs and carriage of stores, tools and plants (ii) Purchase of tents (iii) Miscellaneous charges
	(b) Organization, Improvement find	(i) Demarcation of external boundaries

	extension of forests. (1) Demarcation of boundaries	(ii) Demarcation of internal boundaries (iii) Temporary establishment (iv) Temporary establishment (v) Miscellaneous charges
	(2) Sowing and planting	(i) Collection and carriage of seeds (ii) Sowing and planting (iii) Tending regeneration (iv) Trenching and re-opening of trenches (v) Irrigation by beldars. (vi) Construction and maintenance of bunds (internal or external) and pasels. (vii) Construction of channels and extra earth-work (viii) Silt clearing and maintenance of channels (ix) Debris burning (x) Weeding, cleaning and stubbing out kana (xi) Re-stocking of failures (xii) Nursery charges (xiii) Temporary establishment (xiv) Miscellaneous charges
	(3) Survey	(i) According to the scheme sanctioned (ii) Temporary establishment (iii) Miscellaneous
	(4) Soil Conservation works	(i) Other cultural operations (ii) Check dams (iii) Contour trenching (iv) Chotraining and reclamation (v) Terracing cultivation including wat-bandi (vi) Temporary establishment (vii) Planting weeks (viii) Miscellaneous
	(c) Communication and buildings – (1) Construction and repairs to road and buildings	(i) Construction of roads, paths and bridges (each road, etc., to form separate project. (ii) Repairs to roads, path and bridges (iii) Cost and carriage of explosives (iv) Alignment of roads (v) Temporary establishment (vi) Other charges

	(2) Construction and repairs to residential and non-residential buildings	(i) Construction of buildings (each building to form a separate project) (ii) Repairs to buildings (iii) cost and carriage of materials for repair (vi) Temporary establishment (v) Other charges
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16.6. The Revised Estimate of Revenue only will be prepared on the same lines as the Budget Estimate. The number of projects in the revised budget will be the same as those used for the budget. Any project which is abandoned or remains unaltered will be entered in the revised budget with the following remarks after it:

“ Unaltered”
“Abandoned”

Any project which has been added since the budget was framed will be briefly explained, in a note below that project.

16.7. Revised Estimates of Revenue and Budget Estimates should be accompanied by B.M. Form No.1 and Explanatory notes. The explanatory note accompanying Revised Estimates of Revenue should open with a tabular statement showing the revenue figures in “totals” for the division under (1) “Actuals” (2) “Sanctioned estimated” and (3) “Revised Estimate”, and should be followed by adequate explanation in narrative form of important and striking changes under sub-heads. The explanatory note accompanying the Budget Estimates should open with a tabular statement showing the figures of “Revenue”, “B – Expenditure”, “C – Expenditure”, and “Surplus” in “Totals” for the division, under columns “Act-“Revenue” “Modified Grant”, in case of expenditure and “Budget Estimate. They should follow a concise but adequate explanation of important or striking variations under sub-heads.

Schedule expenditure items should not be included in the detailed budgets and B.M. Form No.1, but when commenting on variations in the estimates under each sub-head as compared with the actuals and the original grant, they should be mentioned for sake of proper comparison.

16.8. Similar explanatory note will be submitted with the budget estimates for expenditure under major head “65”.

The Divisional Forest Officers can accord administrative approval to new works costing Rs.1,000 or less, but they can incur expenditure only when the item has been passed by Government in the budget through the Schedule of new expenditure. However, if the Divisional Forest Officer, for certain reasons, wants to postpone or abandon any such project, they must refer to Conservator and

surrender the amount of the project for utilization elsewhere. The amount so sanctioned cannot be diverted to project other than that sanctioned in the schedule and very early intimation must always be given in such cases so that it may be possible to expend the money during the financial year.

16.9. (1) New works costing more than Rs.1,000 must be referred to Conservator on 1st August every year at the time of submission of proposals for Schedule of new expenditure with full justification as already ordered and should not find a place in the schedule until administratively approved by the Conservator.

(2) With regard to ordinary expenditure, the Divisional Forest Officers can spend money up to the limit of their provision in the budget for any particular work, - vide serial No.44 of paragraph 20.8 contained in West Pakistan Government Finance Department No.F.D.SOI(SR)364/57 dated 2nd December 1957. If they want to utilize certain saving for some other work, not provided for in the budget, reference should be made to Conservator for creating a new project.

(3) The extension and alterations in the existing buildings should be for the same purpose for which they were originally made. In case the cost is Rs.1,000 or less, it should be shown in the Divisional budget as a separate project, duly justified in the explanatory note accompanying the budget, but when the cost is more than Rs.1,000, Conservator's previous sanction is necessary, giving full justification with proper plans and estimates.

16.10. The Divisional Forest Officers will supply the following information with regard to the items of schedule of new expenditure sanctioned for the year by the 5th December every year at the latest:

- (1) where the works have been completed or will be completed during the course of the year;
- (2) if not, the reasons for the same should be quoted.

16.11. If the budget provisions have originally been made under an incorrect unit, the corresponding expenditure should be brought to account against that unit, unless there be strong reasons for a contrary course i.e. where such according would be contrary to law. Suitable action should be taken to ensure that provision is made correctly in the budget estimates of the following year.

16.12. The Governor in Council attaches very great importance to the question of over-budgeting, which causes serious inconvenience to Government in the matter of making the most economical arrangements for ways and means. The Divisional Forest Officers should, therefore, provide in the estimates only for such expenditure in regard to which there is a reasonable certainty that it will be

incurred during the year. In the case of a scheme which is not sufficiently matured for inclusion in the original budget or in regard to which it is not certain that expenditure will be incurred within the year, funds will be obtained by a supplementary grant as soon as the scheme is ready for execution or by “token demand” if funds to meet expenditure on a new service can be made available by re-appropriation from savings.

16.13. On receipt of the sanction of the Finance Department to the charged grant and to the grant voted by the Legislative Assembly, the Chief Conservator will distribute to the Circles such grants under the minor heads and primary units (sub-heads) of appropriations subordinate to the major head “ 10 – forests and “65-A – Forest Capital outlay”. At the same time figures of revenue finally accepted by the Finance Department under the major head “Forests” will be distributed to the Circles by sub-heads.

The Conservators will proceed to distribute the grants for expenditure and figures of revenue to their Divisional Forest Officers in detailed divisional budget, project by project.

16.14. The Chief Conservator of Forests, West Pakistan will, when distributing budget grants between Circles, keep in his reserve a substantial sum for distribution later in the year when the needs of the Circles will have become known.

Similarly the Conservators will, when distributing the budget allotments between their Divisional Forest Officers, keep in reserve sums for distribution later in the year when needs of the various Divisional Forest Officers have become known. If the whole sum is distributed at the beginning of the year, it is almost inevitable that the amounts allotted to some Divisional Forest Officers will be in excess of requirements while the amounts allotted to other Divisional Forest Officers will be insufficient; and since it is often difficult to ascertain with certainty which Divisional Forest Officers can surrender funds out of their allotment. It frequently happens that reductions made in a particular officer’s allotment have later to be made good by corresponding additions. The wise use of a reserve will avoid part of this difficulty.

16.15. Chief Conservator and Conservator of Forests have been delegated with power to sanction any re-appropriation within a grant between heads subordinate to a minor head which does not involve undertaking a recurring liability, provided that a copy of any order sanctioning such re-appropriation shall be communicated to the Finance Department and Audit Office as soon as it is passed. This delegation is subject to the constitutional limitation described in paragraph 16.1 of the Punjab Budget Manual, 3rd Edition and to the following further restrictions:-

- (a) saving from pay of officers shall not be re-appropriated to other classes of expenditure;

- (b) re-appropriation shall not be made to increase a contract grant or a provision for travelling allowance.

For the purpose of this proviso a grant shall mean the provision for a self-contained item to which is attached a separate number and the memo, in the list of supplementary demands.

However, pending further experience, Conservator will not exercise their powers of re-appropriation, which powers will be centered in the Chief Conservator.

(Note – This appears to be the only effective method of utilizing grants under primary units of appropriation provisionally, thereby reducing re-appropriation and correspondence resulting therefrom).

16.16. With the previous sanction of the Chief Conservator under rule 6 of the Rules contained in Appendix L of the Budget Manual, the Conservators have delegated to all Divisional Forest Officers powers to transfer funds from project to project subject to the following limitations :-

- (a) no new project is created;
- (b) transfers are made within the same detailed sub-head;
- (c) transfers of more than Rs.250 in any one case are reported with full justification to the Conservator who reserve to himself the power to vote or limit such transfers at his discretion.

When reporting such transfers particulars or projects and reference to work units to which the transfer relates should be intimated.

16.17. An appropriation or re-appropriation within the grants of a year can be authorized at any time before but not after the expiry of the year. It is, therefore, desirable that orders sanctioning re-appropriation should reach the Finance Department and the Audit office at the latest before their offices also on June, 30.

Application from re-appropriations which require sanction of the Finance Department should be referred to the finance Department up to the middle of June.

16.18. In all letters sanctioning re-appropriations the Chief Conservator should give reasons both for the addition and corresponding reduction except where the amount involved is less than Rs.500.

Divisional Forest Officers and Conservators will, therefore, invariably give a detailed explanation when requesting for any re-appropriation.

16.19. Saving under one grant cannot be re-appropriated to meet deficiency under another grant. Similarly no authority can order re-appropriation from supply provided for non-voted expenditure to voted expenditure or *vice versa*. These facts should, therefore, be borne in mind when applying for sanction for any re-appropriation.

16.20. Budget Control Form A (Form No.8-Stereo F.D.) will be maintained by Circles for the province and by divisions circles in details of sub-heads; for the last six months of the former will be put up monthly to the Chief Conservator and the year; latter will be seen by Conservators each month and initialed. These forms will show all transfers, if any, up-to-date alongwith actuals of receipts and expenditure to date which will be taken from monthly Form No.14 submitted by Divisional Forest Officers.

These forms will, thus give, effective check and control over the finance of the department.

The Divisional Forest Officers will also maintain in their divisions the prescribed Budget Control Form A by projects for the full year to watch the progress of revenue and expenditure. These must be scrutinized and initialed by Divisional Forest Officers monthly.

16.21. As soon as possible after the close of the financial year and in any case not later than 15th July, the Divisional Forest Officers should give explanations of differences between the actuals and budget grant of the preceding year and actuals of the previous year. A consolidated statement in the same form for each Circle will be prepared by Conservator and submitted to the Chief Conservator not later than the 25th July. Any considerable differences as a consequence of the June, final accounts can be explained later. Explanations must be concise, complete and comprehensive; such bald statement as "Decrease due to less purchase of furniture" or "less furniture was purchased and why full quantity of resin could not be extracted.

Again if a supplementary grant was obtained and was not fully utilized, the reasons must be stated in full. In other cases where there have been considerable saving the reasons for the savings and for not surrendering the funds must be explained

16.22. All saving on budget projects, as well as all anticipated excess expenditure over sanctioned projects, should be reported to the Conservator as soon as it is known that they will occur. This is necessary so that the Conservator may know that savings or excesses exist in each Division and thus he may be able to provide for the needs of the Circle. If the savings or excess reported have not been utilized or provided for by the time first list of excesses and surrenders is due they should be incorporated in that list and reported to the Chief Conservator. The same procedure should be adopted, if any, savings or excess become apparent after the submission of the first list and before second list of excesses and

surrenders is due. The second list should be prepared very carefully as in most cases it is possible to foresee all savings and excesses at the time the Divisional Forest Officers submit their second lists. If later a Divisional Forest Officer finds that he can surrender still further funds, he should report this to the Conservator up to 5th June at the latest mentioning why he could not foresee the savings at the time he submitted the second list of excesses and surrenders.

16.23. Divisional Forest Officers should include revenue figures in the statements of excesses and surrenders in order to enable the Conservators to be in touch with the forecast of revenue of the year for each Division.

16.24. No provision should be made in the statement of excesses and surrenders for any project not sanctioned previously.

If no funds are available at the time the sanction is applied for it should be stated whether it will be possible to meet the excess from the savings in the current years.

EXPLANATION NOTE ON THE VARIATIONS BETWEEN THE ACTUALS AND BUDGET GRANT FOR THE YEAR AND ACTUALS FOR THE PREVIOUS YEAR

Sub-head	Original grant	Modified grant (in the case of revenue Revised estimate)	Actuals	Actual for the previous year	Difference of Actuals for (Column 4) as compared with			Explanation
					Original grant (a)	Modified grant (b)	Actuals for (column 5) (c)	
1	2	3	4	5	6	7	8	9

APPENDIX - I

A LIST OF FORESTS CIRCLES, DIVISION, SUB-DIVISIONS AND RANGES AND THEIR HEADQUARTERS

S.No	Division		Sub-Division	Ranges	
				Range	Headquarter
LAHORE REGION Rawalpindi Circle					
1.	Muree	Muree	--	Ban Lower Topa Sehr Bagla Muree Ghoragali	Ban Lower Topa Sehr Bagla Muree Ghoragali
2.	Rawalpindi North	Rawal- pindi	--	Tret Lehtrar Kotli Karor Land Reclamation	Tret Lehtrar Kotli Karor Rawalpindi
3.	Attock	Campbel- lpur	Pindigheb	Hassanabdal Fateh jang Sihal Talagang Pindigheb Jand	Hassanabdal Fateh jang Sihal Talagang Pindigheb Jand
4.	Rawalpindi South	Rawal- pindi	--	Taxila Gujar Khan Kahuta Punjar Kallar	Taxila Gujar Khan Kahuta Punjar Kallar
5.	Jhelum	Jhelum	Chakwal	Jhelum Sohawa Chakwal Choa Saidan Shah Nurpur	Jhelum Sohawa Chakwal Choa Saidan Shah Nurpur
LAHORE CIRCLE					
6.	Gujranwala/ Sheikhupura	Gujran- wala	--	Gujranwala Sheikhupura Sharakpur Hafizabad Chuhar Kana	Gujranwala Sheikhupura Sharakpur Hafizabad Chuhar Kana
7.	Lyallpur/ Jhang	Lyallpur	--	Lyallpur Gojra	Lyallpur Gojra

				Burala Kamalia Sammundri Jaranwala Jhang	Burala Kamalia Sammundri Jaranwala Jhang
8.	Gujrat West	Gujrat	--	Daphar Jhelum River Upper Chenab Lower Chenab Bagham River	Daphar Jhelum Wazirabad Phalia Bagham
9.	Roads	Gujrat	--	Pattoki Lahore Gujrat Gujjar Khan	Kot Radha Kishan Lahore Gujrat Gujjar Khan
10.	Gujrat East	Gujrat	--	Gujrat Lal Musa Kharian Jaba Sialkot Narowal Shakargarh	Gujrat Lal Musa Kharian Sarao Alamgir Sialkot Narowal Shakargarh
11.	Lahore	Changa Manga	--	Tramway Unit Changa Manga Pattoki Lahore	Changa Manga Changa Manga Pattoki Lahore
12.	Shahpur	Jauhar- abad	--	Mitha Tiwana Qaidabad Pail Nowshera Sargodha	Mitha Tiwana Qaidabad Pail Nowshera Sargodha
13.	Mianwali	Mianwali	--	Wan Bachran Kundian Liaquatabad Mianwali Kalabagh	Wan Bachran Kundian Liaquatabad Mianwali Kalabagh
14.	Silvicultural Research	Lahore	Soarch	Lahore Optimum water Requirement Lahore	Lahore Pirawala
15.	Bhakkar	Bhakkar	--	Darya Khan Bhakkar Bhakkar Fateh Major } Rajan Shah }	Darya Khan Chak No.27 Bhakkar Fateh Major
16.	Direction	Lahore	--	--	--

MULTAN REGION, MULTAN					
1.	Montgomery	Chichawatni	Pakpattan	-- Chichawatni East Chichawatni West Depalpur Arifwala Vehari Burewala Parkpattan	Burewala Chichawatni Kotla Jinda Ram Pipli-pahar Dalwaryam Vehari Burewala Parkpattan
2.	Multan	Multan	Khanewal	Shorkot Miranpur Multan Khanwal East Khanwal West Alipur Khanpur	Pirowal Shorkot Miranpur Multan Pirowal Pirwoal Khanewal
3.	Roads	Multan	--	Khanwal West Alipur Khanpur	Khanwal Alipur Khanpur
4.	Bahawalpur	Bahawalpur	--	Bahawalpur Bahawalnagar Abbasia Walhar Fort Marrot	Bahawalpur Bahawalnagar Ghani Walhar Khairpur Tamwalipur
5.	Muzaffargarh	Muzaffargarh	--	Muzaffargarh Ghazighat Alipur Jatoi	Muzaffargarh Ghazighat Alipur Jatoi
6.	Dera Ghazi Khan	Dera Ghazi Khan	--	D.G. Khan Rajanpur Taunsa Fort Munro Range Improvement Ditto	D.G. Khan Rajanpur Taunsa Fort Munro D.G. Khan Fort Munro
7.	Leiah	Leiah	--	Leiah Chu Inayat Fatehpur	Leiah Tail Monda Ditto Fateh
8.	Direction	Multan	--	--	--
9.	Working Plan	Bahawalpur	--	--	--
10.	Working Plan	Muzaffargarh	--	--	--
11.	Working Plan	Leiah	--	--	--
12.	West Pakistan	Bahawalpur	--	--	--

	Forest School				
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