

The Foresters' Manual

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PART I.

GENERAL DISTRICT WORK (South-West)

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SECTION 3.

ACCOUNTS.

Expenditure and Costing.

261. The financial and costing records of the Department are based upon returns received at Head Office from divisions and districts.

Financial records.

262. Time sheets, wages sheets, cash orders, and Forms 10, hereafter discussed, are the vouchers which account for the expenditure in the field. The allocation of this expenditure to the various items required for Treasury and Forestry records is recorded on Forms 167 and/or Forms 91 and 92.

Expenditure vouchers.

263. All divisions and districts sending expenditure vouchers to Head Office are required to supply, fortnightly, Forms 91 and 92, unless the Conservator has authorised the sending in of the simpler Form F.D. 167 from a centre where office staff is limited.

Returns to Head Office.

264. Forms 91 and 92 set out the items to which expenditure, both wages and other outgoings, may be charged, and the method used to allocate expenditure in the divisional office, where 91 and 92 Forms are usually prepared, may vary. In some cases it is convenient for the overseer to keep a daily diary showing the hours worked by each employee on the various jobs or items. If this diary is kept, it is the duty of the divisional forest officer to instruct the overseer concerned in the keeping of the diary and in the standard headings to be used. A list of these from the 91 and 92 Forms in so far as they affect the overseer should be pasted on the inside cover of the daily diary book (F.D. 146).

Method of keeping records of expenditure.

Overseer's daily diary.

265. There is no objection to the overseer's daily diary being kept in a different form. For example, some officers prefer to have the record kept in a form showing the employees' names vertically downward on the left of the sheet and the nature of the work along the top of the sheet. Hours worked by each man then being placed in the appropriate square. Vertical totals then give total hours spent on each job and horizontal totals give hours worked by each man. Underneath this record is written at the end of the pay period the amount and location of work performed on each job.

Form of diary.

266. In some centres where frequent telephone calls, or direct contact occurs, between the office and the overseer, the daily diary is dispensed with and the record is kept up to date daily by the forest assistant. Whichever method of

Diary not essential.

record is used, it must be kept in such a manner that there is sufficient information available to allocate all wages expenditure to the standard headings on the Form 167C or on the 91s and 92s, whichever form is used.

Use of Forms 167.

267. In some cases the 167C is sent from outstations to the divisional forest office where 91 and 92 forms are made up. In other cases the 167 is dispensed with and the 91 and 92 is made out directly from the diary records.

Use of Forms 91 and 92.

268. The 91 and 92 forms are the basis upon which the quarterly reports from divisions and the annual reports of the Department depend. Careful attention to correct costing through the various steps outlined above is an important duty of all forest officers concerned with the employment of labour and the paying of wages. In addition to forming the basis of costing records, the 167 or equivalent record form enables the forest officer responsible for the work of gangs to keep a check on unit costs. Where such costs are unduly high, the responsible officer should report to his senior.

Importance of checking costs.

269. To get value for wages expended is one of the most important duties of forest officers controlling employees.

Expenditure statements to agree with Cash Order payments.

270. When making out Forms 167 or Forms 91 and 92, care must be taken to see that the total of the wages column of the report form agrees with the gross wages paid during the period. Other cash order payments which are supported by a Treasury Form 10 must agree with the total of the second column. Key numbers or standard headings must be quoted on all Treasury Forms 10 supporting cash order payments.

How to prepare financial statements.

271. Although the forms are self-explanatory, the following information will more clearly define the purpose for which the various columns should be used:—

- (a) Wages Column.—All wages and allowances paid locally by cash order should be shown in this column, the total of which must agree with the total payments within the period as disclosed by the wages and time sheets, which must be forwarded with the financial statements.
- (b) Salaries Column.—This column should only be used when directed by Head Office for the purpose of allocating the salaries of officers paid from Head Office where it is possible to definitely allocate such salary against the respective items.
- (c) Other Payments by Cash Order.—All cash order payments other than wages and allowances must be shown in this column.

Forms 93 and 94.

272. Immediately after the close of each quarter, Forms 93, 94 will be despatched from Head Office showing the expenditure for the quarter and the total expenditure for the expired portion of the year.

Quarterly reports to be submitted.

273. Quarterly reports will be submitted by officers in charge of divisions within 30 days of the close of each quarter. The report will deal with each item for which expenditure has been incurred or work carried out, and will be drawn up from the fortnightly expenditure statement Form 167C, or other records kept, and the Forms F.D. 93 and 94 received from Head Office. The total of the detailed expenditure as

shown in the quarterly report should agree with the total expenditure as shown on the quarterly statements received from Head Office, and a reconciliation statement must head the form of the report.

274. From the progress plans, the units of work completed will be obtained, so that unit costs can be given each quarter. The items will be dealt with in their correct numerical order as given on the financial statement.

Unit cost to be stated.

275. Definite information is required, *e.g.*, location, areas and unit costs. A subheading need not be shown when no work has been carried out against an item. An account of the works is required, not a mere statement of expenditure.

Definite information required in quarterly reports.

Annual Scheme of Expenditure.

276. An annual scheme of expenditure is prepared at Head Office before the 15th July each year, for submission to Parliament. The divisional forest officer may be required to submit estimates with explanatory notes for his division not later than 1st May in each year. A copy of the relevant parts of the scheme is forwarded to the division showing the amounts requested in the scheme as estimates for the division. The scheme of expenditure shall not be accepted as authority to proceed with work provided for on the estimates. Specific approval in this connection will be given by the Conservator or Assistant Conservator from time to time after the scheme of expenditure is approved.

Estimates to be submitted annually.

Scheme of expenditure.

277. If approval is given by visiting officers during the year to carry out work which is not provided for on the estimates, or for which the amount provided is insufficient, the divisional forest officer must apply to Head Office for the excesses required before the work is put in hand.

If necessary, excesses to be obtained.

278. It is the responsibility of the officers directly controlling expenditure to see that the expenditure does not exceed the allocation for the year. If, through any circumstances, unforeseen at the time the estimates are prepared, the amount allocated should prove insufficient to meet the estimated expenditure within the year, application for authority to exceed the allocation should be forwarded to Head Office. Such application should not on any account be delayed until the financial statements disclose debit balances.

Application for authority to exceed allocation.

279. No expenditure shall be incurred in anticipation of the necessary authority being forthcoming.

No expenditure to be incurred in anticipation of authority.

280. Progress plans shall be brought up to date by the last day of each quarter, and shall be forwarded to Head Office in January and July each year. Following examination, etc., they will be returned within one month.

Progress plans.

Annual Planting Report.

281. Planting—as distinct from preliminary operations such as spot cultivation—shall not be included in the June quarterly reports, but full particulars and costs for the season's planting shall be given in the September reports, together with a summary of other costs chargeable against the area

Planting reports.

planted, such as nursery stock, clearing, fencing, establishing firebreaks, cultivation, etc. This report should summarise all information concerning plantations for the previous 12 months (1st October to 30th September). Counts of deaths in previous year's planting should be made in April unless otherwise directed by the Conservator.

Fire report
(covering fire
season).

282. No later than 31st May in each year, the officer in charge of each division shall submit to Head Office a report on the fire control during the past season. The costs should close on 15th May for this report. Detailed instructions re this report are contained in subsequent sections of the Manual.

Cash Order Authorities.

Application for
Cash Order
authority.

283. The usual method of payment of wages staff is by cash orders drawn on the Minister for Forests Cash Order Account. The Conservator may authorise in writing any officer of the Department to operate on this account. An application for such authority must be submitted by the divisional forest officer, accompanied by—

- (a) three specimen signatures of the officer concerned;
- (b) an estimate of the total wages to be paid monthly.

Cash orders are authorised essentially for the payment of wages and are to be used only in emergencies for the purchase of goods locally.

Rules applying to
issue of Cash
Orders.

284. The following general rules shall apply to all officers issued with cash order books:—

- (a) The books shall be regarded in the same light as an officer would regard his private cheque book, and shall not be left lying about, thereby creating opportunities for unauthorised persons to extract orders therefrom.
- (b) Under no circumstances shall officers be allowed to draw orders in their own favour.
- (c) When an officer is transferred from one district to another, it is desirable that he should take his cash order book with him, but if this is inconvenient, it may be issued to another officer. In this case, Head Office should be advised immediately. On no account should two officers be using the same book at the same time.
- (d) Cash orders shall be drawn to order, and the limit for any single order shall be £25. The aggregate monthly cash order payments by any authorised officer shall not exceed the amount set out in his cash order authorisation.
- (e) Cash orders shall be prepared in ink or indelible pencil, and care must be taken to see that the condition of the carbon paper is such as to ensure the duplicate and triplicate copies being quite legible.
- (f) The name of the fund to which the expenditure is chargeable should be written in the top right-hand corner of every cash order.
- (g) Under no circumstances shall blank or incomplete cash orders be signed by an officer, who will be held responsible for any loss occasioned through disregarding this instruction.

Cash Order books.

Limit on
Cash Orders.

Signing of
Cash Orders.

285. For every cash order drawn a voucher in the Treasury Form 10, or a wages sheet entry in the Treasury Form 30 (F.D. 52), shall be prepared to clear the cash order account at Head Office. A receipt for the payment shall be obtained on the respective form in the spaces provided for that purpose.

Vouchers to be prepared.

286. All Forms 10, wages sheets and cash orders must be written legibly. When indelible pencils are used, it is essential that the lead shall be soft enough to provide legible and easily read particulars.

Forms must be prepared legibly.

287. In the event of a payee unable to sign his name, the voucher shall be acquitted in the following manner:—

Mark required as acquittance.

His
John X Brown
mark.

.....
Witness.

The witness must be an independent person and shall not be the officer making the payment.

288. Cash order books are printed in triplicate and are issued from Head Office upon requisition. The three copies shall be obtained at the one writing by the use of carbon paper. The original will be handed to the payee; the duplicate supported by voucher, will be despatched to Head Office, and the triplicate copy will remain in the book for reference.

Method of dealing with Cash Orders.

289. Where necessary, cancellation should be effected by striking out the signature of the executive officer and the figures, and writing across the face of the cash order the word "Cancelled," followed by the signature of the officer and the date. Carbon paper should first be inserted to ensure that duplicate and triplicate copies are also cancelled. Original and duplicate copies of cancelled cash orders should be forwarded to Head Office with a covering memo.

Cancellation of Cash Orders.

290. Only in exceptional circumstances shall payments by cash order be made to a third party, and then only on production of a procuracy order (F.D. 252) drawn by the person to whom payment is due, in favour of such third party. A revenue stamp to the value of two pence shall be attached to each procuracy order by the person to whom payment is due, and all such orders received shall be pasted to the back of the respective vouchers, such as wages sheets or Forms 10, which shall be prepared in the names of the original creditors, and not in the names of the third parties concerned. The third party must sign the wages sheet or Form 10, or other voucher concerned.

Payments to third party and procuracy orders.

291. Such third parties shall, however, sign their own names when acquitting the vouchers, and shall not sign on behalf of the original creditors. In such cases the cash order should be drawn in favour of the third party to whom the amount is procured. Procuracy orders are not necessary for normal wages sheet deductions. (See paragraph 292.)

Signature of third party.

292. In the event of any payee claiming to have lost a cash order, a new order shall not be drawn unless authority has first been received from the Conservator. Immediately upon receipt of an application for a new cash order, the issuing officer shall forward the following information to Head Office:—

Lost Cash Orders.

- (a) The number of the lost order.
- (b) The date such order was drawn.

- (c) The name of the person or firm in whose favour the order was drawn.
- (d) The name of the issuing officer.
- (e) The name of the local bank where cash orders are generally presented for payment.
- (f) A statutory declaration, as set out in the next paragraph.

If the lost order is still outstanding when the above information is received, necessary action to stop payment will be taken and the facts will be duly published in the *Government Gazette*, and authority for the issue of a new order will be forwarded.

Indemnity to be obtained.

293. In every case in which a new order is applied for to replace one lost, a declaration shall be obtained in the following form to indemnify the Government against loss in the event of the lost order being subsequently presented and honoured:—

STATUTORY DECLARATION.

I,, of
in the State of Western Australia, do hereby declare that Cash Order No. issued to me on the by
has been (lost) (destroyed).

In consideration of the issue of another Cash Order for the amount involved, viz., £, I hereby undertake to indemnify the Government of Western Australia against any loss which may be incurred through the subsequent presentation of the said Cash Order No.

I further undertake to forward immediately the missing Cash Order to the issuing officer in the event of it again coming into my possession.

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of section 106 of the Evidence Act, 1906.

Signature

Date

Declared before me at, this
day of, 19

(J.P., or as the case may be.)

Revenue stamp to the value of 2s. 6d. to be attached.

Revenue stamp to be affixed.

294. A two shillings and sixpenny (2s. 6d.) revenue stamp must be affixed to each letter of indemnity by the person making the declaration.

Persons before whom declarations can be made.

295. Any statutory declaration may be made before a justice of the peace, classified school teacher, postmaster, town clerk, secretary for a road board, any classified officer of the Commonwealth or State Public Services, or member of the Police Force.

Revenue stamps to be affixed to receipts.

296. For all ordinary payments of amounts of one pound (£1) and upwards, and wages (including piecework) payments exceeding a rate of five pounds (£5) per week, revenue stamps to the values set out in the following table shall be attached to the vouchers or deducted from payments as set out hereafter:—

£1 and over and under £25	1d.
£25 and over and under £50	2d.
£50 and over and not exceeding £100	3d.
Exceeding £100, and for every £100 and part of £100	3d.

Time and Wages Sheets.

297. The overseer, or other officer immediately in charge of wages employees, will each day enter on a time sheet the number of hours worked by each man.

Time sheets to be prepared daily.

298. (a) In the second column of the time sheet headed "Status," the status of the employee will be given or the classification of the work the employee was engaged upon shall be shown. If during the period covered by the time sheet, he should be engaged on works carrying different rates of margin, each different class of work shall be shown separately and the rate applicable shall be inserted in the column headed "Rate." The time the employee was engaged on each class of work must be shown in the "Hours" columns under the respective dates. The total hours at each rate shall be extended at the end of the pay period to the column headed "Total," and the amount due for the time worked at the respective rates shall be shown in the amount column.

Method of filling in time sheets.

(b) In the column marked "Hours," hours for which the employee is entitled to pay must be entered. If absent, "A" to be inserted. If on leave in lieu of emergency fire-fighting, "L.L." to be inserted. If away on recreation leave, "R.L." to be inserted.

(c) No attempt may be made on the time sheets to divide up the costs of work on which a man is engaged. This form shall be regarded as an attendance register only and shall not be used for the allocation of duties or costs.

299. No form shall be used for the payment of wages other than the official wages sheet, Treasury Form 30 (F.D. 52).

Payment of wages. Special forms to be used.

300. Wages sheets must be prepared at the close of each pay period from the information appearing on the time sheets. Care must be exercised to see that the names and initials of the employees are correctly shown, and that the signatures obtained when making payment are written legibly and agree in every respect with the names appearing on the sheet.

Preparation of wages sheets.

301. The total amount of wages paid during each period must agree with the total as per the time sheets. The rate of wages which shall apply to employees shall be the basic wage as fixed periodically by the Court of Arbitration, plus any additional margins provided by the Forestry Workers' Award for the time being in force, or such other rates approved by the Conservator. Hours, leave and working conditions generally are embodied in the Award and every officer should be thoroughly conversant with the provisions thereof. Officers empowered to appoint employees under this Award will be notified by the Conservator. Normally, divisional forest officers will be so empowered.

Award rates to apply.

302. Deductions for rent, stores, income tax, superannuation, etc., will then be entered in the appropriate columns under the heading "Deductions," and the net amount due will be shown in the "Net Amount Due" column. The total amount deducted for stores will be paid by cash order to the storekeepers concerned. Their receipts on a Form 10 should be attached to the wages sheets and the numbers of the cash orders quoted in the space provided. Deductions for a local hospital fund and such like may also be dealt with locally. Procuration orders are not necessary for deductions on wages sheets as the wages sheet itself carries an authorisation to pay the deductions to a third party.

Deductions.

Cash Order numbers to be inserted on wages sheets.

303. In the column headed "Cash Order No.," the paying officer shall insert the number of the cash order issued to the employee for the net amount due to him.

Superannuation Fund contributions by wages employees.

304. (a) Deductions of the fortnightly subscription at the appropriate rate shall be made on the wages sheets on account of all wages employees who have elected to contribute to the Superannuation and Family Benefits Fund.

(b) Immediately following the preparation of wages sheets, a list shall be forwarded to Head Office showing the following information regarding contributions:—

Name of employee.

Amount of contribution deducted.

Wages sheet number.

Fund to which wages have been charged.

Alterations in wages sheets.

305. No erasures may be made on wages sheets. Any mistake must be rectified by ruling out the incorrect entry and entering the correct particulars immediately above. All alterations must be initialled.

Wages to be paid fortnightly.

306. Unless otherwise instructed by the Conservator, all wages will be paid fortnightly on each alternate Friday for the fortnight ended at close of work on the Thursday preceding the pay day.

Tables for computation of wages.

307. Tables for the computation of wages setting out the daily and weekly rates and the equivalent rates for any broken period will be forwarded from Head Office from time to time as necessary, and each paying officer should be in possession of a copy.

Time sheets to be submitted.

308. All wages sheets forwarded to Head Office shall be supported with time sheets in the printed Form F.D. 204, and the whole of the information required thereon must be furnished.

Leave not to be accumulated.

309. Recreation leave for both officers and employees shall be granted to suit the convenience of the Department, and it is not desirable that it be allowed to accumulate beyond the year in which it becomes due. In the event of an employee leaving the Department without having been granted such leave, payment in lieu of leave shall be made by cash order. Forest officers may accumulate leave only subject to approval by the Conservator.

Separate entry on wages sheets.

310. A separate line in the wages sheet and time sheet shall be made and clearly endorsed "Recreation Leave Pay" whenever a payment is made on account of such leave.

Salaries.

Payment of salaries.

311. Salary sheets for the payment of salaries of field officers are prepared in Head Office and cheques are forwarded by the Treasury Department, direct to the officer concerned. (See also paragraph 323.)

Engagement and Transfer of Employees.

312. Every person applying for employment must complete all the necessary details on a Form F.D. 153. Each new employee who claims a rebate of tax in respect of dependants should complete a declaration on the appropriate taxation form. These forms, after being recorded in the district office, should be forwarded to Head Office. It is necessary to make a fresh declaration in July of each year. New employees.
313. When the services of an employee are terminated, his future address should be ascertained and Head Office advised so that taxation group certificate may be forwarded to him. Termination of employment.
314. Each district shall furnish to Head Office at four-weekly intervals a return of employees on Form F.D. 337—Monthly Manpower Survey. Returns of employees.
315. Should it become necessary to transfer a wages employee from one district to another, the officer under whom the person is working shall pay all wages due up to and including the last day of his employment in the district. He should also advise the officer in charge of the district to which the employee is to be transferred of the date to which wages have been paid and the amount of leave due. Transfer of employees.
316. A Treasury Form 10 must be submitted in support of each cash order payment, with the exception of wages payments, which must be supported by wages sheets. Across the face of the Form 10 shall be clearly endorsed "Paid by Cash Order No." All Forms 10 should, if possible, be made out in ink. Those for Head Office payment must be made out in ink. When Treasury Form 10 to be used.
317. Block letters must be used when filling in the name and address of the public creditor on Forms 10, and all completed forms must be signed by the forest officer concerned in the space provided at the bottom of the form for "Officer Incurring Expense." Block letters to be used.
318. (a) The form must be made out in the name of the person to whom payment is due, and, under no circumstances, shall it be prepared in the name of any other party. Form 10 to be prepared in creditor's name.
- (b) No payment shall be made before a receipt has been obtained in the space provided on the back of the form.
- (c) The date of service must always be shown in the extreme left-hand column and full particulars of the goods supplied or of the services rendered must be shown in the space headed "Particulars," or alternatively, detailed invoices can be attached to the form.
319. Each Form 10 should be endorsed with the number of the item to which expenditure is to be allocated. No. of expenditure item to be stated.
320. The method of preparing Treasury Forms 10 in regard to contract payments is clearly defined in paragraph Where large contracts are involved, it is desirable for arrangements to be made for payments direct from Head Office. Contract payments.
311. Forest officers may sign the voucher as "Officer incurring the expense," but not as certifying officers, who are always Head Office officials. Field officers not to sign as certifying officers.

Direct signatures must be given and officers' signature "per pro" another person will not be accepted.

If vouchers are paid by cash order, the actual signature of the payee must be given on the form, and no other person shall sign on his behalf, unless a procuration order is attached to the voucher.

Creditor's correct name to be shown on vouchers.

322. Should vouchers be submitted to Head Office for payment, it must be seen that the creditor's correct name and address are clearly stated at the top of the voucher in block letters.

Officers' salaries.

323. Salaries and allowances of forest officers are normally paid from Head Office by Treasury cheques drawn in favour of each officer. If desired, arrangements may be made to have an officer's salary paid direct to the credit of his account at any branch of the Rural and Industries Bank.

Officers' monthly journals.

324. Every officer shall submit a journal in the Form F.D. 1 at the end of each calendar month, setting out a brief resume of his daily duties.

Travelling allowances.

325. Commuted allowances, when approved to cover travelling expenses, are fixed on an annual basis and are included in the officer's fortnightly salary cheques. Claims for other allowances in respect of mileage, travelling, etc., should be submitted monthly on Forms 10 with journal (F.D. 1). In these cases, a duplicate copy of the journal is also required. The Forms 10 must be made out in ink.

Insurance of vehicles.

326. An officer receiving an allowance for the use of a motor vehicle must keep such vehicle insured under the usual comprehensive policy conditions, including third party risks.

Railway Ticket Order Books.

To be used for official purposes only.

327. Books containing railway ticket orders will be issued upon receipt of an official requisition. These orders are only to be issued on Government Service, when an officer is travelling in connection with his duties. Orders shall not be issued on account of an officer's wife or any person other than a departmental officer, without written approval having first been obtained from the Conservator. All orders are checked at Head Office monthly, and no departure from the above instructions will be allowed.

Orders to be presented and tickets obtained.

328. All orders should be properly filled in and the writing should be quite legible. Orders cannot be used as passes on the railway, but must be presented at the booking office and tickets obtained in exchange therefor. Orders may also be used for travelling by railway bus, in which case the words "First" or "Second Class" are struck out and the word "Bus" written in their place.

First-class tickets may be obtained by all forest officers. Employees under the Award shall be entitled to obtain second-class tickets. Cancelled forms should be endorsed "Cancelled" across the face and left in the book.

Workers' Compensation Claims.

Report to be submitted on injury.

329. Should an employee of the Department receive an injury while carrying out his ordinary duties, the officer in charge should furnish immediately to Head Office a report

on State Government Insurance Office Form No. 1 S. Care should be exercised when completing Form No. 1 to see that the date of accident, date of ceasing work and date accident reported by worker are correctly shown. Special attention should also be given to ensure that the correct average weekly earnings are shown in all cases, particularly pieceworkers. Form No. 1 should, wherever possible, be supported by a statement on State Insurance Form No. 5 from one or more eye witnesses of the accident. If no witness is available, the claimant should supply a detailed statement setting out what he was doing at the time of the alleged accident and how the accident occurred.

330. The injured worker should forthwith submit a claim on State Government Insurance Office Form No. 2, which should be accompanied by a certificate on Form No. 3 duly completed by a fully-qualified medical practitioner. The claim should be submitted to the officer in charge, who should see that full particulars have been given before forwarding it on to Head Office. This especially applies to the statement on Form No. 2 regarding wife and children. All of the columns in connection therewith, *i.e.*, names, age, date of birth, etc., must be properly filled in.

Injured person to submit claim and doctor's certificate.

331. All payments for compensation will be made by the State Government Insurance Office, and cheques for compensation due to claimants will be forwarded to the claimants at the address shown on the Form 1, by the Insurance Office.

Payments made by State Insurance Office.

332. Cancelled.

When to resume work.

333. If the injured man reports fit to resume his work prior to the expiration of the period set out on the medical certificates, the forester should report the matter to the State Government Insurance Office immediately, but should not re-engage the employee until a final medical certificate is obtained.

Doctor's progress certificate.

334. If at the expiration of the period for which compensation has been paid, the injured person is still unfit to resume duty, a progress medical certificate, completed by his doctor on State Insurance Form No. 3B, should be obtained and forwarded direct to the State Government Insurance Office.

Doctor's final certificate required.

335. Immediately the injured person is able to return to work, a final doctor's certificate on Form No. 3A, stating the date such person is fit to resume, should be forwarded direct to the State Government Insurance Office. Forest officers concerned should ensure that this is done either by the claimant or the doctor, and should, if possible, sign the final certificate before the claimant recommences work.

Further information re claim.

336. Should the State Government Insurance Office require at any time any further particulars regarding any claim for compensation, this information will be asked for by direct communication with the officer in charge, and he should reply direct to the Insurance Office.

337. Hospital and doctor's fees and any other allowable expenses will be paid direct to the parties concerned by the State Government Insurance Office.

Payment of hospital and doctor's fees.

338. It is the duty of forest officers concerned to ensure that an injured employee is transported by the means most suitable to the case to the nearest centre where suitable medical attention is available.

Instructions regarding travelling.

Arrangements for medical attention.

339. An injured employee should be allowed to make his own arrangements for medical attention by consulting a doctor of his own choice. No definite liability for travelling expenses other than a reasonable expense incurred in attending a doctor on the occasion of the *first* visit is imposed by the Workers' Compensation Act. Where an injured worker desires to return to his home during the period of his incapacity, he may do so, provided that the officer in charge makes it clear that any expense incurred may be his own responsibility. Only in the event of an injured worker being required in writing by his doctor to proceed to Perth or elsewhere for special treatment will reasonable expenses incurred in travelling be paid by the Insurance Office. All applications by injured workers for payment or a refund of travelling expenses should be submitted without delay to the Insurance Office for consideration.

No compassionate payments to be made.

340. Compassionate payments to injured employees are not to be made locally by forest officers without approval from Head Office.

Recoup of mileage cost.

341. Head Office must be advised of mileage travelled by departmental vehicles in conveying an injured worker for medical attention, so that a recoup may be claimed from the Insurance Office. Should a private vehicle be used, a claim should be made by the owner direct to the Insurance Office. (See also para 372.)

Contracts.

Letting of contracts.

342. Owing to problems which arise from Workers' Compensation and from third party insurance, it is necessary for all contracts for work proposed within divisions to be referred to Head Office.

Types of contract and specifications.

343. The Department frequently arranges contracts for work such as house-building and renovations, bulldozer hire, firewood and pole supplies, water boring, etc. Officers recommending work to be done by contract should submit full specifications to Head Office, together with the names of any likely tenderers.

Conditions of contracts.

344. The conditions of contracts drafted by Head Office will normally contain a clause to the effect that "The contractor shall effect, from time to time, and maintain during the continuance of the contract, insurances against all claims that may be made under the Workers' Compensation Act, 1912-1938, by workmen employed by the contractor or any subcontractor, and such insurances shall be for such sums and in such insurance offices as shall be approved by the Conservator, and the contractor shall deliver all policies and any renewals thereof, together with all receipts for premiums paid thereon from time to time, to the Conservator.

"Should the contractor fail to insure against risk under the abovementioned Act, before the commencement of work, and to duly maintain such insurance during the continuance of his contract, the Conservator may himself effect such insurance, and deduct the amount paid for premiums from any moneys due or which may become due to the contractor."

Field supervision of contracts.

345. It is the duty of officers responsible for the work of contractors to familiarise themselves with the conditions of the contracts and to advise Head Office in cases where the conditions are not being observed.

346. (a) Where, under the terms of the contract, tools, equipment or material are supplied by the Department, the officer in charge shall, before final payment is made, satisfy himself that such tools and equipment have been returned in good condition, after allowing for reasonable wear and tear, and that all material supplied has been accounted for. This especially applies to fencing contracts, where a considerable amount of wire is required.

Tools, equipment and material to be accounted for.

(b) In such cases, the officers concerned should see that the distance covered reasonably corresponds with the number of coils of wire issued.

347. A receipt shall be obtained from the contractor for all tools and equipment loaned by the Department.

Receipts for tools loaned to contractors.

348. Except with the written approval of the Conservator, final payments on all contracts exceeding a value of fifty pounds shall be made from Head Office. To enable this to be effected, the responsible officer shall report—

Final payments to be made from Head Office for contracts exceeding fifty pounds.

- (a) that the work has been completed to his entire satisfaction;
- (b) that all tools and equipment loaned have been returned;
- (c) that all material has been accounted for and surplus handed in;
- (d) the aggregate value of progress payments made by cash order and the amount of the final payment due.

349. (a) Unless stated to the contrary in a contract, divisional forest officers are authorised to make progress payments against work performed.

Progress payments not to exceed 75 per cent. of value of work completed.

(b) Under no circumstances shall progress payments exceed seventy-five per centum of the value of the work completed.

350. Wages sheets shall not be used under any consideration for contract payments, but all accounts shall be prepared on a Treasury Form 10, and no method of preparing such voucher other than that set out hereunder will be acceptable at Head Office.

Method of payment by Cash Order.

351. All vouchers covering contracts shall be prepared in the following manner. If the contract has a number it should always be shown:—

How to prepare vouchers for contract payments.

Contract No.

Date.	Particulars.	Amount.			
		£	s.	d.	£ s. d.
	Clearing and grubbing 60 chains, at 14s. per chain				42 0 0
24/3/26	First progress payment	10	0	0	
4/5/26	Second progress payment	19	0	0	
26/6/26	Third progress payment	6	0	0	
					35 0 0
	Outstanding balance				£7 0 0

The amount extended shall always represent the current payment, irrespective of whether first, second, or final payment. A final payment shall be clearly shown as such on the voucher.

Contract agreement must be signed.

352. Whenever work is let on a contract basis, an agreement in the Form F.D. 98, or other form authorised, shall be prepared at Head Office and be duly signed by the contracting parties, *viz.*, the Conservator, and the person responsible for carrying out the work. The signature of a third party shall not be accepted on behalf of such person. A revenue stamp to the value of two shillings and sixpence must be attached to each signed copy of the agreement.

Contract for hire of bulldozers and tractors.

353. The hire of tractors and bulldozers is covered by Form F.D. 378. Apart from emergency use for fire-fighting, tractors and bulldozers must on no account be hired without Head Office approval and without a written contract on the prescribed form.

Hire of equipment for emergencies.

354. (a) During periods of severe fires, it becomes necessary at times for officers to act on their own initiative in hiring bulldozers, tractors, trucks, etc., at immediate notice. In such cases, officers have not time to consider in detail the obligation of the Department in the case of loss of the plant hired, but should ascertain from the owner the following:—

Vehicle make, horse-power and registered number.

Name of insurance company.

Amount for which the unit is insured.

This information, together with the owner's name, should be telegraphed, radioed, or telephoned to Head Office immediately. Head Office will then take any steps possible to get insurance cover or to bring the unit under a floating policy. The information telegraphed or telephoned should be confirmed in writing by the officer concerned as soon as convenient.

(b) It must be remembered that it is not sufficient for the owner to tell an officer that the unit is "insured," for frequently such units are insured for much less than the full value. In some cases tractors are not insured for third party risk, while in some cases tractors are not insured by their owners or a policy may have lapsed.

(c) The loss of a bulldozer at a fire may involve the Department in very high costs, and it is the duty of all officers authorised to hire plant in emergencies to keep this matter in mind.

Petty Cash Advances.

Amount of advance.

355. Petty cash advances, not exceeding £5, may be made with the approval of the Conservator to enable district officers to purchase small articles and to pay small accounts, or for use as change in the office.

Maximum single payment, 5s.

356. No single payment under this heading shall exceed the sum of five shillings.

Record of expenditure to be kept.

357. All expenditure shall be recorded on the Treasury Form 33, which shall be supported with dockets issued as receipts for such expenditure.

How to obtain recoup.

358. When a recoup is required, a Treasury Form 10 must be prepared in favour of the officer concerned for the total amount as shown on the Treasury Form 33. The two forms,

together with supporting dockets, should then be forwarded to Head Office, when a cheque will be despatched for the amount involved, thereby making up the advance to the original figure.

359. Toward the close of each financial year, the expenditure shall be cleared as instructed above, and the balance of cash on hand shall be refunded, the whole to reach Head Office not later than the 25th June. A new advance will be made available immediately after the close of the financial year.

Advance to be refunded each June.

Postage Stamp Advances.

360. (a) Postage stamps to an amount approved by the Conservator may be advanced to forest officers for official use only. If stamps have not previously been issued, books containing Forms F.D. 134 and F.D. 135 will be despatched with the advance, and all officers holding advances received from Head Office should see that they have received these books.

Stamps to be used for official purposes only.

(b) Immediately upon receipt of the stamps, the values must be entered in the column provided on the duplicate copy of F.D. 135, opposite to the respective denominations.

361. As the stamps are used, full particulars shall be recorded on the Form F.D. 134, which is self-explanatory.

Records of expenditure to be kept.

362. (a) When further stamps are required, a requisition must be submitted to Head Office in the Form F.D. 135 and the total value asked for shall exactly correspond to the total value used, as per the Form F.D. 134, which must accompany the requisition.

How to requisition for stamps.

(b) As the book containing the Forms F.D. 135 provides, in addition to the requisition form, the permanent record of all stamp advances, which is checked by the audit inspector when visiting the outstations, care should be taken to see that the balance of stamps on hand, which must include advances to assistants, is always shown in the space provided before forwarding the original copy to Head Office.

(c) Only the left-hand column shall be used when ordering stamps and the total of that column must always agree with the approved advance as shown at the top of the form.

363. Officer in charge may, as occasion demands, make small stamp advances to their assistants, and all such advances shall be recorded in a note book especially kept for the purpose. A receipt must be obtained in such issue book for each advance.

Stamp advances to assistants.

364. Each assistant holding an advance shall keep a record in the Form F.D. 134 of all stamps used. When further stamps are required, the original must be forwarded to the officer in charge, who may replenish the advance to the total value of stamps used as per the Form F.D. 134, which form, supporting F.D. 135, should be forwarded to Head Office when a recoup is required.

Recoup to assistants.

365. When officers are going on leave or are transferred to another district, the stamp advance should be balanced, and the stamps on hand must be shown on the handing-over statement in the Form F.D. 20.

Balance to be shown on handing over statement.

Telephone Calls.

Trunk calls.

366. Owing to the cost incurred in connection with long-distance calls, trunk calls shall be reduced to a minimum, and Head Office should only be called up when the subject is one of urgency.

Record to be kept.

367. A record of all trunk calls shall be kept in a book to be specially used for the purpose, and the following information shall be tabulated therein:—

- (a) The date of the call.
- (b) The name of the firm or person called up.
- (c) The nature of the business discussed.
- (d) The time occupied on the telephone.

These books should be sighted and initialled by a senior officer when visiting the district offices.

Official calls paid by officer may be refunded.

368. (a) When it is necessary for an officer to personally pay for official telephone calls, a claim for a refund of the amount involved should be submitted to Head Office on a Treasury Form 10, at the end of each month, supported by a statement setting out the dates and details of the calls. If possible, the statement should be certified correct by the postmaster.

Private calls.

(b) In most offices permission is given for departmental telephones to be used for private calls. These must be paid for and an official receipt issued. A private call record book should be kept alongside the telephone.

Miscellaneous.

Certificate to be attached to vouchers for recoup of expenditure.

369. All vouchers for recoup of expenditure such as telephone calls, railway fares, motor fares, etc., must bear the following certificate:—

I hereby certify that the amount of £.....
was expended by me on public service only.
Signature.....

Adherence to this instruction will avoid delay in payment through having to return the voucher to the person concerned for the certificate.

Advances to be refunded annually.

370. All advances made to officers, whether for petty cash or against travelling expenses, shall be refunded to Head Office not later than the 25th of June of each year to enable the Treasury accounts to be cleared by the 30th idem.

Lost cheques.

371. (a) In the event of Treasury cheques being lost, the payee should immediately advise Head Office in order that arrangements may be made for payment to be stopped and a new cheque to be issued.

(b) Sufficient details of the payment should be given to enable the number of the cheque to be traced through the Treasury Department.

(c) Before a new cheque can be issued, a statutory declaration will be required indemnifying the Government against loss. (See paragraph 283.)

Departmental Motor Vehicle Returns.

372. Officers in charge of departmental motor vehicles shall forward to Head Office on the 15th and end of each month a return in the Form F.D. 68a showing—

Mileage petrol and maintenance returns.

- (i) Daily mileage and particulars of work upon which engaged. In the event of vehicles being used to take accident cases to hospital or doctor, a note should be attached giving the following particulars:—
- (a) Employee's name.
 - (b) Date of accident.
 - (c) Actual mileage travelled.

This information is required to enable Head Office to obtain a recoup of the mileage cost from the State Insurance Office.

- (ii) Petrol consumption during period.

This section of the return must show petrol at beginning of period, petrol obtained during period and petrol on hand at the end of the period.

- (iii) Although the Form 68a is self-explanatory, it is important for all officers to realise that all information asked for on the form must be given, in such information forms the basis upon which replacements, transfers, etc., of vehicles is considered. (See also Equipment Section of Manual.)

Revenue Collections.

373. (a) Officers collecting revenue or cash on deposit on behalf of the Department shall in every instance issue an official receipt on a Treasury general receipt form as an acknowledgment therefor, except when a license is issued, in which case the license is in itself a receipt and no further acknowledgment is required.

Issue of official receipts.

(b) Under no circumstances shall any other form of receipt, either printed or manuscript, be issued.

(c) The original receipts shall be issued to the payors, the duplicates must be forwarded to the Receiving Officer, Treasury Department, securely attached to the Treasury abstract forms (Treasury Form 2) and the triplicate copies will be retained in the receipt book for reference.

374. Duplicates and triplicates shall in every instance be direct carbon copies and must not be subsequently written up. It is essential that serviceable carbon paper shall be used so that copies shall be quite legible. No erasure will be allowed, but in the event of a receipt being incorrectly filled in, the inaccuracies shall be struck out, the corrected particulars inserted and the alterations initialled by the issuing officer. If this cannot be done clearly, the receipt must be cancelled.

Duplicate and triplicate receipts.

375. In cases where it becomes necessary to cancel receipts the cancelled forms shall not be destroyed, but shall be clearly endorsed "Cancelled" across the face thereof, and the original and duplicate copies shall be sent forward attached to the Treasury Abstract Form No. 2.

Cancelled receipts not to be destroyed.

376. Revenue stamps are not required on official receipts.

Revenue stamps not required.

Books to be retained for audit inspection.

377. Completed books shall be retained until such time as they have been examined by an audit officer, after which they may be destroyed in his presence should they no longer be required for reference purposes. Lists of all books so destroyed, giving first and last numbers, should be immediately forwarded to Head Office.

Receipt books to be shown on handing over statement.

378. In the event of a transfer of officers between districts, all books shall be listed on a hand-over statement in the Form F.D. 20, which, after being signed by both the outgoing and incoming officers, shall be immediately forwarded to Head Office.

Forms required for revenue collection.

379. Each officer responsible for the banking or remitting of revenue must be in possession of the following Treasury forms, which are obtainable through Head Office:—

1. Treasury General Receipt book.
2. Treasury Abstract Forms (Form 2).
3. Treasury Forms 27—Bank Receipts.
4. Treasury Composite Cash Sheet (Form 2A).

Collections to be banked daily.

380. Except as hereinafter provided, all moneys collected shall, unless otherwise authorised in writing by the Conservator, be banked daily, where banking facilities exist, to the credit of the Government of Western Australia. Collections shall, where possible, be cleared through the Commonwealth Bank. Where no branch of that bank is operating, clearances should be made through the most convenient bank in the locality.

Bank receipts to be obtained.

381. When collections are banked, a bank receipt in the Treasury Form 27 shall be prepared in duplicate and handed to the bank teller, together with the "pay in slip" and cash. The teller will sign the receipt in duplicate and return it.

Collections may be paid to a gazetted Receiver of Revenue.

382. In centres where a Clerk of Courts or a Mining Registrar has been gazetted as an Official Receiver of Revenue, the money may be banked as instructed above and the original bank receipt, abstract and duplicate receipts be handed to the gazetted Receiver for transmission to the Treasury Department, or the cash, together with abstract and duplicate receipts may be lodged with him daily. After he has satisfied himself that the additions of the abstract are correct and that the total agrees with the bank receipt or cash delivered to him, the Official Receiver will issue a receipt from his general receipt book for the total amount received. In such cases the forest officer will not be required to prepare the cash sheet.

Other methods of dealing with collections.

383. (a) In districts where no Receiver of Revenue has been appointed, the original bank receipt abstracts and duplicate receipts, supported by a cash sheet (Treasury Form No. 2A) shall be forwarded direct to the Treasury Department, Perth, at least once a week.

(b) At the end of each financial year all collections in hand, supported by bank receipt, abstract and duplicate receipts must be forwarded immediately after close of business on the last working day in June.

Other methods of dealing with collections.

384. Where banking facilities do not exist, the collections shall be dealt with in a manner to be approved in writing by the Conservator.

385. In special cases (where collections cannot be banked locally) "cash bags" will be issued for the purpose of forwarding remittances to Perth and in connection therewith the following instructions shall apply:—

Cash bag
remittances.

- (a) Each officer supplied with a bag from Head Office must see that he is also supplied with a "Cash Bag Receipt Book."
- (b) Each cash bag will be provided with a padlock, the key of which must remain in the possession of the officer in charge.
- (c) When it is desired to forward remittances, the bag must be securely locked and handed to the guard of the train.
- (d) Before depositing the bag, an entry shall be made in the "Cash Bag Receipt Book," which must be signed by both the officer depositing and the railway guard receiving the bag in the spaces provided for that purpose.
- (e) Any officer failing to obtain the signature of the guard will, in the event of loss, be held personally responsible, and will be expected to make good such loss.
- (f) Where cash bags are in use, Treasury abstract forms and duplicate receipts will be forwarded direct to the Conservator and not to the Treasury Department, as in the case of collections locally banked.
- (g) The actual cash forwarded must agree with the total as per the abstract form.
- (h) Officers should advise Head Office immediately they have despatched a cash bag and should see that their remittances are acknowledged by an official receipt issued from Head Office.

386. In the event of circumstances warranting the direct remittance of collections to Head Office by means of money orders or postal notes, the cost of obtaining such orders or notes may be deducted from the total collections and the net amount only remitted. Such method of clearing collections is, however, subject to the approval of the Conservator.

Deductions
allowable.

387. (a) If, after an official receipt has been issued, it is found that an overpayment has been made, or that, for some other reason, a refund of the amount or part thereof is due to the payor, no direct refund shall be made, but the full amount collected shall be remitted.

Direct refunds not
to be made.

(b) In such cases, the amount refundable shall be shown in the "Trust Column" of the cash sheet, and advice must be forwarded to Head Office setting out the name and address of the payor, the abstract number on which the amount was brought to account, and for what reason the refund should be made. A refund will then be made from Head Office without further reference to the district officer.

388. A postal remittance book, in the Treasury Form 26, shall be kept at all Forests Department offices where money

Postal remittance
book.

is received through the post and, where possible, the entries must be initialled by two officers, both of whom should be present when the correspondence is opened.

Acceptance of cheques.

389. Officers shall not accept cheques tendered by or on account of any person or firm other than the drawer of the cheque, or the payee named thereon by the drawer. The number of the receipt or license issued must be endorsed on the back of the cheque.

Officers not to cash own cheques out of collections or give change on cheques.

390. Officers shall not cash their own personal cheques out of moneys collected on behalf of the Department, nor should cheques be accepted for amounts in excess of amounts due, necessitating change being given to the payor.

How to prepare abstract forms.

391. Duplicate copies of Treasury abstracts (Form 2) shall be obtained at the one writing with the use of carbon paper.

All columns to be used.

392. All of the columns on Treasury abstracts provided must be used, and the information shown in each must be in accordance with the respective headings.

License numbers to be quoted.

393. If licenses are issued, the license numbers will be quoted in the column provided for recording receipt numbers on Treasury abstracts.

Cancelled licenses and receipt to be shown.

394. Every license number, or receipt number, shall be entered on the abstract form in numerical order, and, in the event of a form being cancelled, the number shall be included in its correct sequence and the word "Cancelled" shall be written in the "Particulars" column.

Trust Fund column.

395. The only amounts which should appear in the "Trust Fund" column are those which, for any reason, are refundable to the payors. Under that heading are included all deposits in connection with permits, contracts, etc., and overpayments which are to be refunded.

Revenue Column.

396. All collections other than those referred to in the preceding paragraph shall appear in the "Revenue" column.

From whom received column.

397. In the outer column must be inserted the name of the company, firm, or person directly responsible for the payment, in whose name the receipt should be made out, and not the name of the person who might be making payment on behalf of another party. This column must also contain particulars of the payment, such as permit number, royalty on firewood, sleepers, mill logs, mining timber, etc., the quantity and month of supply. It will be readily understood that, unless this information is correctly given, it is impossible to credit the right accounts in Head Office with the respective amounts.

Total to agree with bank receipt.

398. (a) The amount appearing in the "Total" column must represent the actual collections remitted, and must agree with the bank receipt covering collections banked.

Divisional Forest Officers to examine receipt books and monetary forms.

(b) Divisional forest officers, when visiting outstations, should make a practice of periodically examining receipt books and monetary forms to satisfy themselves that these matters are receiving proper attention.

Royalties and Inspection Fees.

399. The following returns form the basis for charging royalties and inspection fees on forest produce removed from Crown lands:—

Basis for charging royalties and return forms.

1.—LOG ROYALTY.

General Mills—Log Returns—Form F.D. 183a.

Sleeper Mills—Sleepers—Form F.D. 125b.

Sleeper Mills—Offcuts, etc.—Form F.D. 261.

2.—RETURNS REQUIRED FROM FRUIT CASE MILLS.

(a) If paying royalty in the round—Log Returns F.D. 183 (a).

(b) If paying per dozen cases—Summary of Sawmilling Operations—F.D. 182 (a) (supported by daily tally sheets—F.D. 222).

(c) A sleeper and case mill accounts for case production on the usual summary of sawn timber produced. (Royalty at per dozen cases or per cubic foot in the square)—F.D. 261.

3.—OTHER ROYALTY RETURNS.

Hewn Timber Royalty—Inspection Returns—F.D. 125a.

Firewood Royalty—Head Office Permits—F.D. 351.

Firewood Royalty—Local Permits—F.D. 241.

Pile and Pole Royalty—Inspection Returns or Tally Certificates—F.D. 125a.

Mining Timber and Firewood Royalty (Goldfields)—“A” Licenses Return—Form F.D.11d.

Mining Timber and Firewood Royalty (Goldfields)—“B” Licenses Return—Form F.D. 11e.

Miscellaneous Royalty (Blackboy, Stone, etc.)—Return—Form F.D. 351.

Sawn Timber—Inspection Return—Form F.D. 125b.

Departmental Cottages.

400. Rent, at rates which will be advised by the Conservator from time to time, shall be paid by all tenants occupying departmental cottages or huts.

Cottage rents.

401. When cottages or huts are occupied by departmental officers whose salaries or wages are paid from Head Office, rent will be deducted as it becomes due, from such salary or wage.

Collection of rents when salaries paid from Head Office.

402. When cottages or huts are occupied by departmental employees whose wages are paid locally by cash order, rent must be deducted fortnightly from the wages of the employee. The deduction column of the wages sheet headed “Conservator of Forests” is to be used for this purpose, and the number of the cottage or hut shown alongside the amount.

How to collect when wages are paid locally.

403. (a) In the event of tenants not being officers of the Department, rent shall be collected weekly in advance by the forest officers responsible. Under no circumstances shall rent be allowed to fall into arrears.

How to collect when tenants are not departmental officers.

(b) Official receipts shall be issued for all such collections and the amounts will be brought to account on the abstract in the usual way.

404. Change of tenancy of any departmental cottage must be notified in order that the records at Head Office may be adjusted and the right person registered as occupier for the purpose of rent collection.

Change of tenancy.

SECTION 4.

FOREST LEASES.

Applications for forest leases (section 40, regulations 79-81).

405. Leases of land within a State forest may be granted by the Conservator for grazing, agriculture and other purposes not opposed to the interests of forestry. An application, giving particulars of area, purpose for which required, term, etc., on Form F.D. 48, should be lodged with the officer in charge of the district, who will forward it on to the divisional forest officer and he in turn will forward it to Head Office with his recommendation. If he considers the lease should be granted, he should state for what term, and any special conditions considered necessary. The application should be accompanied by a plan showing clearly the area required. The divisional forest officer should indicate on the plan the fences and gates that will be necessary and the portion of the boundary, if any, that requires to be demarcated.

Demarcation fee.

406. The demarcation fee payable is at the rate of 30s. per mile for the first five miles and 15s. per mile for each additional mile.

Rentals on forest leases.

407. The right to occupy land as a forest lease is granted on an annual rental basis. The rent payable may be at rates fixed by the Conservator with the approval of the Minister, or, in cases where there is likely to be competition for the area, it may be submitted to public auction or tender. In order to assist in assessing the rent on a forest lease, when forwarding applications to Head Office, the divisional forest officer should furnish particulars as to existing fences, water supply and class of grazing on the area, and at the same time state the rent he recommends be charged for the lease.

Deposit on application.

408. A deposit of £1 should be collected with each application for a lease.

Temporary grazing rights may be granted by D.F.O.

409. Temporary grazing rights over departmental paddocks or other fenced areas where no capital expenditure in improvements is necessary, may be granted by Head Office on the recommendation of a senior D.F.O., subject to such conditions as may be deemed necessary. Provided that the aggregate rent payable in respect thereof does not exceed ten pounds and that no authority is granted for any term in excess of one year. Such authority given will be in writing and will be subject to termination at any time after three months.

Rent collection.

410. Rent will be collected locally and brought to account in the usual way.