

Financial (1895) Department.

ORDINARY MS.

G.O., No. 595

Dated 17th Aug. 1895

INDEXED. 10/11

[Despatch Abstract.]

APPROPRIATION STATEMENT OF THE FOREST DEPARTMENT

Passing orders regarding the preparation of --

BACK PAPERS.

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

FURTHER PAPERS.

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

1298
Final
 Revenue 1895. *Dept*
 Board of Revenue
 (Land Revenue),
 MADRAS.

Current Number 3800.

To

*to Secretary to Govern-
 ment,*

Revenue Depart



Recd 24 May.

Proceedings, dated *20 May* 1895,
 Forest No. *697. This*

Subject.

*Passing remarks on G.O.
 Revenue Department commu-
 nicating with remarks G.O.
 Financial regarding the
 submission of appropri-
 tion statements connected
 with the Forest Budget
 and requesting a recon-
 sideration of the orders.*

P.T.O

*to 1-5-95 no 1712
 11-5-95 no 1885*

*320: 17. 4. 95 ~~Final~~
 96: 31. 1. 95 "
 R167: 21. 2. 95 "
 1053: 1. 12. 94 " ~~Sc.~~
 328: 20. 4. 95-
 R 394: 9-5-95.*



CURRENT No. 1298

Endorsement No. 909 R

*Transferred to the
 Financial Department*

*Ad. Under Secy to Govt
 Not examined
 30 May 1895
 Recd: 1. 6. 95
 Repd: 5. 6. 95.*

Endd R: 1208.

*Referred to the Accountant
 General for favour of remarks*

(By Order)

*Ag. Asst. Secy
 6. VI. 95.*

*C.S.
 5. 6. 95*

*Not examined
 7 June 1895*

TO BE RETURNED
 WITH REPLY.



Proceedings of the Board of Revenue

(Land Revenue),

Dated **20th** May

1895.

Forest No. **697.**

Miscellaneous.

READ *G.O. Dated 1st May 1895, no. 1712 mis.*

Resolution.

With reference to G.O. Financial Depart-
-ment dated 17 April 1895, no. 320, com-
-municated in the G.O. read above, the
Board begs respectfully to point out
that the effect of the present ruling
will, in all probability, be to leave
District officers without any sanctioned
budget figures until some time after
the date on which their budgets for
the following year have to be sub-
-mitted to the Board. The final figures,
as sanctioned by the Government
of India in the Department
of

of Finance and Commerce, are not usually received by the Board until the month of August (vide G.O. dated 9 August 1894, no. 3122 Revenue communicating the figures of 1894-95, and also G.O. dated 2nd August 1893, no. 2852 Revenue communicating those of 1893-94) and allowing the Board only 14 days for framing its appropriation statements, the sanctioned figures cannot be placed in the hands of District Officers before September. Under Section 120 of the Forest Code, 2nd Edition the district budgets of each year have to reach conservators on August 1 and the Board on September 1; so that the District Officers will be called upon to frame his estimates for the following year without knowing the sanctioned figures for the year then current.

2. Apart from the obvious disadvantages of such a system, it is clear

clear that work must be seriously hampered if the executives are to be kept in the dark as to the allotment of any year until more than half the period in question has elapsed, and the Board would respectfully request that the orders now issued may be reconsidered. The alterations made by the Government of India in the Forest Budget are usually confined to a few major items, such as for instance the allotment for the subordinate staff which was struck out of the Budgets for 1894-95 and 95-96, and the necessary corrections can easily be made in the appropriation statements without in any way affecting the main body of the figures.

(3) The figures provisionally accepted by the Government of India in the Department of Revenue and Agriculture (Forests) are, however, generally received by the Local Government in February, and if it is considered objectionable that the

appropriation statements should proceed upon the Budget sanctioned by the ^{both in the Revenue Board and the Local Government} and in the ^{Financial Department} the said provisional sanction may be awaited. The Board would at the same time submit that the existing practice has not hitherto been called in question and has caused no inconvenience in actual working, for in no single instance has the preparation of a second appropriation statement been necessitated by any subsequent alterations in the main figures.

4. Since the above Proceedings were drafted, the Board has received G.O. 1885 and, Revenue Department dated 11th instant received on the 18th communicating G.O.

Financial 328, dated 20th April 1895. These orders contain the final sanction of the Government of India

to the Revised Estimate and Budget Estimate for 94-95 and 95-96 respectively. The Board has thus been placed in possession of the final figures by the middle of May and if the appropriation statements had awaited this sanction, District Officers could have been furnished with copies at the beginning of June. The Board would however point out that the procedure adopted in the present, as in all previous years, is rendered all the more necessary by reason of the recent changes in the form of the annual budget statements. The new form ^{omits} to all the district details formerly included in the Board's budget, and the District Officers must accordingly remain without any figures on which to work until the appropriation statements are received. It will be observed that in the present instance the only changes made in the Budget Estimate fall under B. Expenditure and as the provision of Rs 50,000 made for the subordinate staff under the long-pending scheme of reorganization was shown separately in the appropriation statements, the figures

have merely to be struck out and
involve no alterations in the other details.
The further sum of Rs 5000 subtracted
under B & C) has already been allotted
among the different circles and the
necessary entries can easily be made
in manuscript. The actual working
figures under A. Expenditure remains
absolutely unchanged and the
Board fails to see what purpose
would be served by delaying the issue
of these figures for six months.

(End Extract)

Recd
Ag. Secretary

To the Secretary to Govt R.D. ✓

CURRENT No. 1800
Financial
From account (1895) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,
MADRAS,

To

THE Chief Secretary to Govt
Financial Dept

No. 1962

Dated

26th

Received

27th

Regd

29th

Enc. 2

July 1895
+ CN^o 1278. Ret.



Subject.

Forwarding with remarks copies of
Correspondence between this office &
the Board re: the preparation of
appropriation of the Govt Dept
& suggesting the Govt Dept working
on their own Estimates.

Forest Account DEPARTMENT.

FORT ST. GEORGE,
Accountant-General's Office,

25 June 1895.

No. 1634

From

H. C. Harrison Esquire,

Offg. ACCOUNTANT-GENERAL TO THE

To

GOVERNMENT OF MADRAS,

THE Secretary to the Commissioners of
Land Revenue.

SIR,

With reference to Board's Proceedings
Forest No 697 Misdated 20 May 1895 -
referred to me by Government for remarks,
I have the honour to enquire whether any
inconvenience will arise if the Board -
postpone the appropriation statement of
the Forest Budget until receipt of
information from this office relating to
the final figures passed by the
Government of India in the Financial
Department. These figures are generally
communicated both to the Local Government
and

and this office by the end of March or the beginning of April and could be furnished to the Board without delay.

2. To prevent conservation during April including in their applications for letters of credit provision for works disallowed by Government a copy of the Madras Government order in the Forest estimate might be furnished to them.

I have &c.

(Signed) H. C. Harrison

Offg. Accountant Genl.

(True copy)



Chief Superintendent,

Ch.
25/1

(189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

MADRAS,

To

THE

No.

Dated

Received

No.

Subject.

1895.
Sub. Dept.
Encls. No. 2
To
C. N. 1800

Proceedings of the Board of Revenue.
(Land Revenue)

Dated 12 July 1895

Forest N^o 1009 Miscellaneous

Read letter from F. C. Harrison Esquire Esq.
Accountant General, to the Government of
Madras, dated 25th June 1895 N^o 1434.

Resolution.

C. N. 1298
With reference to the Accountant General's
enquiry in paragraph 1 of his letter read above,
his attention will be invited to the arguments
urged in paragraph of Board's Proceedings, dated
25 May 1895, Forest N^o 697 Miscellaneous. The fact that
the final figures of the Budget Estimate will be received
in the Board's office by the middle of April instead of
by the middle of May does not materially alter the
circumstances of the cases.

2 The Board does not understand the force of the argu-
ment used in paragraph 2 of the Accountant General's
letter. Copies of the order passed by the Madras Government
in the Departments of Revenue and Finance on the
forest budget are invariably communicated to all con-
servators and collectors and it is on these figures that
the appropriation statements are now based. The Govern-
ment has, however, declared that it is important that
the final figures as accepted by the Government of India
should be the only ones communicated to subordinate
officers. It is against this ruling that the Board has
protested, and no useful purpose would be served by com-
municating to conservators the orders of Government
on the budget without at the same time instructing

them as to the appropriation of the totals. As already pointed out in Board Proceedings N^o 697 dated 20th May '95 the recorded form of budget statement now submitted by the Board omits all district details, and the orders of Government would not enable District Forest Officers to draw up their application for letters of credit. The Conservator, it may be noted has no powers in the matter of Forest works, and his letters of credit are based on the application received from the District (Section 185 of Forest Code).

3 As the Accountant General is aware the alterations made by the Government of India in the figures accepted by the Madras Government are confined to abstract allotments such as the provision under B Establishment for the re-organisation scheme, and the supreme Government could hardly interfere in the matter of individual works under A Conservancy. Even in the event of a unlikely and unprecedented occurrence as the alteration of the provision under this latter head, the appropriation statements could be easily corrected and as the final figures sanctioned by the Government of India are to be generally communicated by the Accountant General at the end of March or early in April no harm would be done, for the work could not have been commenced before April 1st.

4 As an illustration of the simplicity of the present system the Accountant General's Attention is invited to Board's Proceedings 329, dated 1st June '95 in which the few alterations necessitated by the reduction of Rs. 5000 under B Establishment were ordered.

True Extract

(Signed) R. C. C. Carr.
Ag. Secretary.

To the Accountant General
(True copy.)

Augustine
Chief Superintendent

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Forest Account

DEPARTMENT.

CURRENT 1800

FORT ST. GEORGE,

Accountant-General's Office,

26th July 1895.

No. 1962

From

F. C. Harrison Esquire,

Off. ACCOUNTANT-GENERAL TO THE

To

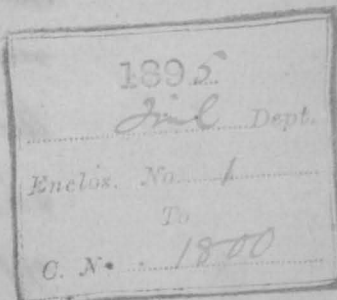
GOVERNMENT OF MADRAS,

THE

Chief Secretary to Government,
Financial Department.

SIR,

With reference to Assistant Secretary's
* herewith returned endorsement dated the 7th June 1895 No 1208,
referring to me for remarks Board's Proceedings
dated 20th May 1895, Forest N^o 697 Miscellaneous
* my letter N^o 1134
dated 25th June 1895
Board's Proceedings
No 1009 dated 12th July 1895
I have the honour to forward herewith copies
of the marginally noted correspondence between
me and the Board of Revenue regarding
the preparation of appropriation statement
for the Forest Department and to state that
I do not admit the force of much of the
arguments adduced by the Board in its
Proceedings of the 12th July 1895 Forest N^o 1009
Miscellaneous.



2. The orders of the Government of India in the Revenue and Agricultural Department are received in my office in February, those of the Financial Department going major heads in March and the detailed figures on or before the 10th of April. I cannot therefore see why the Forest Department should not work on their own estimates to begin with as modified by the order of the Madras Government. By the end of April, they can be given a complete appropriation. There is no risk in this procedure, for, the Conservators can make in their March requisition any deduction rendered necessary by the order of the Madras Government and in the next month they will be in complete possession of the sanctioned figures. It, however, Government defer to the Board's views, the appropriation statement can be at least delayed until receipt of the (Government of India) Revenue and Agricultural Department orders.

I have the honor to be
 Sir,
 Your most obed^t Servant,
 W. Harrison
 Offg. Accountant General.

[5]

Financial DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., dated 31-1-1895, No. 96. (Q)
 Again G.O., dated 17.4-1895, No. 320- (Q)
 Current No. 1800 of 1895, dated 26. July from The Acc. Genl.

Current No. 1298 of 1895, dated 30. May from The Rev. Dept.

Order. 717th August 1895 No. 595

The Government is entirely in accord with the views expressed by the Accountant General. The redistribution of the grants communicated by the Board to subordinate offices should, in every respect, correspond with that in the Civil estimates.

2. The Government of India does not interfere with the redistribution under Minor heads of the figures finally sanctioned by it. Arrangements could easily be made by the Accountant General to ascertain from the Government of India ^{Telegram} [by wire if necessary] the Major head totals about the middle of March so that correct distribution statements could be issued by the 1st of April.

TO The Accountant General. (Ch 1895) 23 AUG 95
 .. Revenue Department. (Ch 1895) 23 AUG 95
 10/1/95

Front Grant

14/11/18
12/11/18

The Secy. Adv. Dept. for
favour of counter-initia

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

189.

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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

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