

Financial (1895) Department.

ORDINARY MS.

G.O., No. 860

Dated 4th Nov. 1895.

INDEXED.

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[Despatch Abstract.]

MADRAS FOREST CODE

Recording Proceedings, Revenue Department, approving certain alterations proposed by the Board in sections 124 and 125 of the -- .

BACK PAPERS.

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

FURTHER PAPERS.

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

REVENUE DEPARTMENT.

1895.

Board of Revenue

(Land Revenue),

MADRAS.

Printed October 17.

Proceedings, dated 26th September 1895,
Forest No. 563.

Communicating to all Collectors and Conservators of Forests Government Order, Revenue Department, communicating, with remarks, Proceedings of the Financial Department passing orders on the subject of the preparation of the appropriation statement of the Forest Department, and proposing certain alterations in the Forest Code, 2nd edition, in accordance therewith.



PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—again the following Proceedings of the Board of Revenue (Land Revenue), dated 21st February 1895, Forest No. 228, Mis.:—

Read—the following Government Order, Mis. No. 585, Revenue, dated 8th February 1895:—

Read—the following Government Order, No. 96, Financial, dated 31st January 1895:—

Read—Government Order, Mis. No. 190, Revenue, dated 17th January 1895.

ABSTRACT.—Recording Board's Proceedings, dated 21st December 1894, Forest No. 786, communicating to all Collectors and Conservators of Forests, with remarks, Government Order reviewing the revised and the budget estimates of the Forest Department for 1894-95 and 1895-96, respectively.

Order—No. 96, Financial, dated 31st January 1895.

Recorded with the remark that the printing of the statements showing the re-distribution of the grants by districts might have been postponed by the Board until after the estimates have been finally passed by the Government of India.

2. The Accountant-General has placed the revised estimates of receipts and charges at 19.50 and 14.30 lakhs respectively, and these figures are almost certain to be altered.

3. It is observed that the charges under 1, *Refunds*, are still mixed up with those under 11, *Forests*. They should be entirely separated as in the Civil estimates and not brought into the grand total.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

Order—Mis. No. 585, Revenue, dated 8th February 1895.

Communicated to the Board of Revenue for information and guidance.

(True Extract.)

(Signed) R. C. C. CARR,
Under Secy. to Government.

To the Board of Revenue (Land Revenue).

Resolution—dated 21st February 1895, Forest No. 228, Mis.

With reference to the remark of Government in paragraph 1 of the Financial Order, the Board begs to point out that if the re-distribution of the budget grant by districts were to be postponed till after the receipt of the final orders of the Government of India, District Forest-officers would not be in a position to comply with the requirements of section 185 of the Forest Code in the matter of obtaining letters of credit at

the commencement of the official year. The attention of Government will in this connection be also invited to section 125 of the Code which requires the preparation and submission of the appropriation statement on receipt of the provisional orders of the Local Government.

2. With reference to paragraph 3 of the Order, the instructions now issued by Government will be observed in future.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.

Read—again the following Proceedings of the Board of Revenue (Land Revenue), dated 20th May 1895, Forest No. 697, Mis.:—

Read—the following Government Order, Mis. No. 1712, Revenue, dated 1st May 1895:—

Read—the following Government Order, No. 320, Financial, dated 17th April 1895:—

Read—Government Order, Mis. No. 895, Revenue, dated 28th February 1895.

ABSTRACT.—Communicating to the Financial Department Board's Proceedings, Mis. No. 228, dated 21st February 1895, making certain observations on the remarks made by the Financial Department regarding the re-distribution of the budget estimates of the Forest Department for 1895-96.

Order—No. 320, Financial, dated 17th April 1895:

Recorded with the remark that (i) as regards section 185 of the Code there should be no difficulty as the letters of credit are obtained quarterly and any adjustments in amounts which might be necessary could be effected in succeeding quarters, and (ii) as regards section 125 the wording of the Code might be altered. It is important that the final figures, as accepted by the Government of India, should be the only ones communicated to subordinate officers.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

Order—Mis. No. 1712, Revenue, dated 1st May 1895.

Communicated to the Board of Revenue for information and guidance.

2. The Board will carry out the necessary alteration in the wording of section 125 of the Forest Code as suggested in the Proceedings read above.

(True Extract.)

(Signed) W. B. AYLING,
Ag. Under Secy. to Government.

To the Board of Revenue (Land Revenue).
Financial Department.

Resolution—dated 20th May 1895, Forest No. 697, Mis.

With reference to Government Order, No. 320, Financial Department, dated 17th April 1895, communicated in the Government Order 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 submitted to the Board. The final figures, as sanctioned by the Government of India in the Department of Finance and Commerce, are not usually received by the Board until the month of August (*vide* Government Order, Mis. No. 3122, Revenue, dated 9th August 1894, communicating the figures of 1894-95, and also Government Order, Mis. No. 2852, Revenue, dated 2nd August 1893, communicating those of 1893-94) and allowing the Board only fourteen 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 1st, and the Board on September 1st, so that the District officer 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 that work must be seriously hampered if the executive are to be kept in the dark as to the allotments 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 1895-96, 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 Board and the Local Government, 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 Government Order, Mis. No. 1885, Revenue Department, dated 11th instant (received on the 18th) communicating Government Order, No. 328, Financial, dated 20th April 1895. These orders contain the final sanction of the Government of India to the revised estimate and budget estimate for 1894-95 and 1895-96 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 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 re-organization 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. 5,000 subtracted under B. I. (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, remain absolutely unchanged, and the Board fails to see what purpose would be served by delaying the issue of these figures for six months.

(True Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Secretary to Government, Revenue Department.

READ—again the following Proceedings of the Board of Revenue (Land Revenue), dated 12th July 1895, Forest No. 1009, Mis. :—

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated 25th June 1895, No. 1634 :—

With reference to Board's Proceedings, Forest No. 697, Mis., dated 20th 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 this office by the end of March or the beginning of April and could be furnished to the Board without delay.

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

Resolution—dated 12th July 1895, Forest No. 1009, Mis.

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 4 of Board's Proceedings, Forest No. 697, Mis., dated 20th May 1895. 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 case.

2. The Board does not understand the force of the argument used in paragraph 2 of the Accountant-General's letter. Copies of the orders passed by the Madras Government in the Departments of Revenue and Finance on the Forest budget are invariably communicated to all Conservators and Collectors, and it is on these figures that the appropriation statements are now based. The Government 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 communicating 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's Proceedings, No. 697, dated 20th May 1895, the revised form of budget statement now submitted by the Board omits all district details, and the orders of Government would not enable District officers to draw up their applications 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 applications received from the districts (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-organization scheme, and the Supreme Government could hardly interfere in the matter of individual works under A, Conservancy. Even in the event of so unlikely and unprecedented an 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, No. 329, dated 1st June 1895,

in which the few alterations necessitated by the reduction of Rs. 5,000 under B, Establishments, were ordered.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Acting Secretary.

To the Accountant-General.

READ—also the following Government Order, Mis. No. 3505, Revenue, dated 28th August 1895 :—

Read—the following Government Order, No. 595, Financial, dated 17th August 1895, on the following :—

Government Order, No. 96, dated 31st January 1895.

Government Order, No. 320, dated 17th April 1895.

Endorsement of the Revenue Department, No. 909-R., dated 30th May 1895, on Proceedings of the Board of Revenue (Land Revenue), dated 20th May 1895, No. 697.

From the Accountant-General, Madras, dated 26th July 1895, No. 1962.

With reference to Assistant Secretary's endorsement dated the 7th of June 1895, No. 1203, referring to me for remarks Board's Proceedings, dated 20th May 1895, Forest No. 697, Mis., I have the honour to forward herewith copies of the

* My letter No. 1634, dated 25th June 1895, Board's Proceedings, No. 1009-F., dated 12th July 1895.

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 No. 1009, Mis.

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 giving 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. If, 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.

Order—No. 595, Financial, dated 17th August 1895.

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

2. The Government of India does not interfere with the re distribution of the figures under minor heads. Arrangements could easily be made by the Accountant-General to ascertain, about the middle of March, from the Government of India (by telegram, if necessary) the major head totals, so that correct distribution statements could be issued by the 1st of April.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

CURRENT NO 2744

PROCEEDINGS OF THE MADRAS GOVERNMENT.

* Copy attached. Read—Proceedings of the Board of Revenue, *Land Revenue*, dated *26 Sept* 1895, No. *518 Forest*.

6 BOARD OF REVENUE (LAND REVENUE), 26TH SEPTEMBER 1895, FOREST NO. 563.

Order—Mis. No. 3505, Revenue, dated 28th August 1895.

Communicated to the Board of Revenue for information and guidance.

2. The Board will modify section 125 of the Madras Forest Code, 2nd edition, in accordance with the orders now issued.

(True Extract.)

(Signed) W. B. AYLING,
Ag. Asst. Secy. to Government.

To the Board of Revenue (Land Revenue).

RESOLUTION—dated 26th September 1895, Forest No. 563.

Communicated to all Conservators of Forests and Collectors.

2. The following alterations will, with the approval of Government, be made in the Forest Code, 2nd edition:—

(i) In section 124, after the word "Government" in the first line, insert the words "and of Government of India."

(ii) In section 125, for the words "provisionally sanctioned by Government" in the fourth and the fifth lines, substitute the words "finally passed by the Government of India."

(True Copies and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To all Conservators.
Collectors (except of Madras).
To the Secretary to Government, Revenue Department.
Copy to the Accountant-General.

Printed C. M. Brisson.

Order thereon, *22nd Oct* 1895, No. *4152 - Mis*

The alterations proposed in sections 124 and 125 of the Forest Code are approved.

(True Extract.)

W. B. Ayling
14 Sept Secretary to Government.

To the Board of Revenue. *LP.*

— Fin. Dept. —
— Acc. Gen. —

NS.

7th
CURRENT No 2744

Govt. of 1895 Madras.
REVENUE.

To

THE COMMISSIONER OF

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Dated 22 }
Recd. 30 } Oct 1895
Rey. 30

Encl. /

Mis. G.O., 22 Oct 1895, No. 6162
R.

SECRET
30 OCT 1895
GOVERNMENT OF MADRAS

Approving certain
alterations proposed by
the Board in Secs 124 and
125 of the Madras Forest
Code.

AD
1/14/95

100.

595:17.8-95
R 394:9-5-95
328:20.4-95
320:17.4-95
R 167:21.2-95
96:31-1-95
1053:1-12-94

Recorded.

Chis
21/11/95
J. C. S.

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

189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO G. O. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTERS OF GOVERNMENT.

STATEMENT WITH DITO.

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