

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1850	Press Mis.
78.79	
Dated	10.10.1864.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
10th October 1864.*

No. 78. Read the following Circular from Colonel R. STRACHEY, R. E., Secretary to the Government of India (Revenue Forests), to the Secretary to the Government of Madras, dated Public Works Department, Simla, 21st September 1864, No. 13F :—

SIR,

1. I am directed to transmit a copy of Financial Department Resolution, No. 2,331, dated 15th September, laying down the rules for the preparation of the Budget Estimates, and annual Financial Statements in the Forest Department.

2. I am to draw your attention to the necessity of adhering punctually to the date fixed for the despatch of these Statements. The Governor General in Council considers it to be of great importance that Forest Officers should not be withdrawn from their duties in the forests during the working season. In the other Civil Departments eight months actuals are required for the preparation of the regular estimate of the current year; but, in order to avoid references to Forest Officers on matters of account after the 15th November, a less number of months will be considered sufficient for the preparation of the regular estimates in the Forest Department.

3. In preparing the annual Progress Report, and the report of contemplated operations, it should be borne in mind that, in order to set forth in a clear manner, the financial results of forest operations, the following abstract Statements should be given :—

I. A Stock Account of quantities and value of timber and other forest produce on hand at the commencement and close of the year, with receipts and issues during the year.

II. A Statement exhibiting the expenditure incurred on account of the timber and forest produce received into stock during the year.

III. An Abstract showing the amounts realized on account of timber and forest produce sales during the year, and on account of outstandings of previous years. The outstandings at the close of the year should be added.

IV. A Statement exhibiting the amount of outstanding advances to Contractors at the commencement of the year, the recoveries in cash and in work done, and the balance outstanding at the end of the year.

4. In those Provinces where the deduction from salaries on account of Income tax are credited in the forest accounts, the amounts are to be shown under IX "Miscellaneous receipts."

5. With this Circular thirty blank forms are transmitted, which should be followed as far as practicable.

No. 79.

ORDER THEREON, 10th October 1864, No. 1,850.

Forests, No. 3.

1. Ordered to be communicated to the Conservator of Forests for his information and guidance. The order of 1st September 1864, No. 1,586, will be superseded by this.

2. The Acting Conservator will submit his Budgets direct to Government as soon as possible.
(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Acting Conservator of Forests, with three enclosures.

" the Accountant General.
" the Board of Revenue.
" the Financial Department.

Exd. S. T. Augustin.

No 167 of 1864.

Proceedings of the Right Honorable
the Governor ^{General} in Council.

Public Works Department

Sunda, 21st August 1864.

Revenue Forests.

Preparation of Forest Budget.

Read Circular, Financial Department,

No 1551, dated 10th September 1863.

Circular Public Works Department

(P.W.) No 49 dated 10th September 1863.

Public Works Resolution No 1266,

dated 19th March 1864.

Public Works Circular No 4, dated

22nd March 1864.

Financial Department Resolution

No 2020, dated 15th April 1864.

Financial Department Memorandum

No 1415, dated 10th July 1864.

Resolution.— His Excellency the

Governor General in Council

having had under consideration

the necessity for adopting one

uniform system in the preparation of

of the Forest Budgets, and the Annual Financial Returns, showing the results of forest management in the different Provinces, has adopted the following conclusions which will be submitted for consideration in the Financial Department:

1. The Budget Estimate should contain five Columns, showing:

I. The actuals of the last year.

II. The Budget Estimate of the current year.

III. The Regular Estimate of the current year.

IV. The Budget Estimate of the ensuing year, as prepared by the Departmental Officers.

V. The same as demanded by the Local Government.

The figures of the first Column (Actuals) should be supported

by an annual account of the Cash transactions of the Forest Department.

Department according to form attached, exhibiting the receipts and disbursements during the year, on account of the Forests, verified and checked by the Deputy Accountant General concerned.

The figures of the 2^d Column (Budget Estimate of the current year) will be exact quotations from the Budget Estimate submitted during the year last expired, as modified by the orders of Government of India.

The figures of the third Column (Regular Estimate) should be based on the actuals of as many months as are available.

3. The Budget Estimate should be prepared by the Chief Forest Officers, who will forward it for check and scrutiny to the Deputy Accountant General, who is in charge of their accounts.

The Deputy Accountant General
after

after entering such figures as may be approved of by him in Column IV, will submit the estimate to the Local Government or Administration to which he is subordinate, for final revision. The Local Government after entering the requisite amendments in Column V will return the estimate to the Deputy Commissioner General, who, after having made such alterations of it as may be necessary for the Civil Estimate, will dispatch it to the Government of India in the Public Works Department by the 15th of November.

4 In the Forest Department a separate Cash requirement estimate is not necessary, as the Sanctioned Budget will be also the Cash requirement estimate for the year.

5 The following documents will accompany the Budget estimate.
1st The progress report for the year, for which actuals are given the month previously submitted.
2nd A copy of the last sanctioned scale of establishment.
3rd A report on the Contemplated operations of the year, for which the Budget Estimate is submitted, explaining the general principles on which the several items of charges and revenue are based.
6 The Classification of Budget and Sub-heads, given in the form, is appended to this Resolution, and should be strictly adhered to. Should there be any charge that is not provided for in this form, it may be entered under the sub-head to which it most nearly approaches. Items under the sub-heads

apt. Sub-head X, "Communications,
be a building, and boundaries, etc.
IV. which the estimated expenditure
to during the year exceeds the sum
of Rs. 5,000 will be entered sepa-
rately under this head.

These headings should be
adopted in the Monthly Cash
accounts, Abstracts of
expenditure, and in all other
Financial Statements, which
may require a detailed classi-
fication.

The amounts of the whole of
the sub-heads of the Budget X
estimate should be separately
shown for all the main local
sub-divisions of Forest Adminis-
tration. This detail is necessary
to secure an intelligent review of
the figures, and without such
detail, Local Governments them-
selves would be unable properly
to

to check the estimates.

These data, however, being
required merely for the purpose
of stating the sanction of the
Government of India will be
given with reference to the two
main heads of Service viz. -
"Conservancy and Working," and
"Establishments" Within the sums
passed for these two main heads,
respectively, Local Governments will
be at liberty to make such re-
appropriation under the minor
and divisions of the major head,
as the requirements of the Service
may demand, such transfers,
and all alterations in charges
for establishments, will be subject
to the rules laid down in Resolution
No. 1789 of 12th August 1864.

Advances made to Contractors
and others by Forest Officers,
will

will not appear as a separate
Sub-head in the Budget Classification.
-tion. They will be treated as
final expenditure, as regards
the final Forest accounts.
Such Subsidiary Statements
being kept up by the Forest
Officers and in the Deputy Account-
-tant General's Office as will
ensure their proper final adjustment.

Order— Ordered that the above
Resolution be recommended to the
Financial Department for further
consideration and the issue of
necessary orders.

Signed/ H. Stachey (Colonel H.S.)
Secretary to the Govt of India

12.8.1931

The Governor General in
Council is pleased to approve
of the System proposed to be
adopted.

adopted by the Public Works
Department, for the future prepa-
-ration of the Budget Estimates
of the Forest Department.

Ordered that a Copy of these
Proceedings be sent to the Public
Works Department, for Commu-
-nication to the General Government
and Administrations, also that
a Copy be sent to the Auditor
General of India, the Accountant
General to the Government of India,
the General Deputy Auditors and
Accountants General, and the
Civil Engineers.

By Order

Secy to
Financial Dept
15th September 1931 } Secretary to the Govt of India

will not appear as a separate
sub-head in the Budget Classifica-
tion. They will be treated as
final expenditure, as regards

the final Forest accounts,
such subsidiary statements
being kept up by the Forest
Officers and in the Deputy Secre-
tary General's Office, as will
ensure their proper final adjustment.

Order— Ordered that the above
Resolution be recommended to the
Financial Department for further
consideration and the issue of
necessary orders.

Signed/ H. Mackay Colonel R.S.
Secretary to the Govt of India

15.9.1881

The Governor General in
Council is pleased to approve
of the system proposed to be
adopted.

adopted by the Public Works
Department, for the future prepa-
ration of the Budget Estimates
of the Forest Department.

Ordered that a copy of these
Proceedings be sent to the Public
Works Department, for Commu-
nication to the several Governments
and Administrations, also that
a copy be sent to the Auditor
General of India, the Accountant
General to the Government of India,
the several Deputy Auditors and
Accountants General, and the
Civil Paymaster.

By Order

India
- Commercial Dept
15th September 1881 } Secretary to the Govt of India

Annual Budget - Revenue
 Annual Budget - Revenue
 1864-65 1865-66
 by Local Government

Budget Readings

Actual Budget
 1863-84
 1864-65

- Receipts
- I. Sale of timber brought to depôts by Government agency.
 - II. Sale of timber, gins and bamboos, and charcoal, removed from the forests by private persons including signorage.
 - III. Duty on foreign timber.
 - IV. Permit fees and rent of jungles and privileges.
 - V. Grazing dues.
 - VI. Sale of fruits, herbal products, and other minor forest produce.
 - VII. Sale of confiscated drift, and wild timber.
 - VIII. Fines and forfeitures.
 - IX. Miscellaneous receipts.

Total of receipts

- Expenditure
- A. Conservancy and working.
- I. Timber expenses for felling, cutting, clearing, sawing and the transport of timber by land or water to depôts, also charges for storing, securing, watching, piling & arrangements for selling timber.
 - II. Purchase of elephants, cattle, & dead stock, tools, and plants.
 - III. Feed and keep of elephants and cattle.
 - IV. Rent of leased forests and signorage paid for timber felled in leased forests.
- minor works, fences, boundary pillars, and posts and boundary clearing paths.

Total of Conservancy and working.

B. Establishments.

- Salaries.
1. Pay of Conservators.
 2. Pay of Executive officers.
 3. Office establishments.

1893

A. B. All advances not made out at the end of the year, are to be entered as expenditure up the year and cash recovered, off next year as required.

18-49-66-86

Enclosure in G. O.
dated 10 October 1854
No 1850. R.O.

J. D.

1850.

Ordered to be communi-
cated to the Com^r of Forests for
information and guidance - The order
of 1st Sept^r 1854 No 1586 will be
superseded by this. -

The Ag^t Conservator will
submit his Budgets direct to
Gov^t as soon as possible. -

1. Ag^t Com^r of Forests with 3 enclos.
Sept. 10 Oct^r
 3. Acct^l General ✓
 4. Bd^y of Revenue
 5. Fin^l Dept^y ✓
- For L^y 3
10th Oct. 1854

29
7

of the year.

4. In those provinces where the education fund
balances on account of income tax are credited in
the fund accounts, the amounts are to be shown
under the "miscellaneous receipts."

5. With the provision 30 should form an
unbudgeted item, it should be followed as far
as practicable.

I have the honor to be,

Sirs,

Yours faithfully,

W. H. Wood

Colonial Office

18-49-66

1355-

23. 2-18-

From the Conservator
of Forests - March 1865
N^o 877.

N^o 78479.

Received 1864. (N^o 877)
From the Govt. of India
N^o 2643.

From the Govt. of India -

Ordered 21st. Sept. 1864.
Received 28. Oct. 1864.
En. 2. Secy. to Govt. N^o 1355.

Forwarding copy
of a Financial Resolution
of the Govt. of India relative
to the preparation of the
Budget estimates and
annual Financial state-
ments in the first Sep^r.

N^o 1850. 10 Oct

Wm. A. D. A.