

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1867	Press Mis.
80-81	
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. 80. Read the following letter from F. LUSHINGTON, Esq., Deputy Auditor and Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 5th October 1864, No. 135 :—

SIR,

With reference to the enclosed copy of the Resolution of the Government of India, Public Works Department, dated 31st August last, I have the honor to enquire whether the necessary instructions have been issued to the Officers of the Forest Department for framing their Budget Estimates for the next year. The Estimate being required to be despatched to the Government of India by the 15th of next month, I beg to suggest that early orders may be passed.

No. 81. ORDER THEREON, 10th October 1864, No. 1,851.

Forests, No. 4.

Recorded, with reference to the Order of this day's date
No. 1,850.

(True Extract.)

(Signed) C. G. MASTER,
Deputy Secretary to Government.

To the Accountant General.

Exd. T, O'Connor,

No. 167F-4154.

PROCEEDINGS OF THE RIGHT HON'BLE THE GOVERNOR GENERAL IN
COUNCIL.

PUBLIC WORKS DEPARTMENT;
Simla, the 31st August 1864.

Revenue.—Forests.

Preparation of Forest Budgets.

READ Circular, Financial Department, No. 4531, dated 18th September 1863.
Circular, Public Works Department (G. G.), No. 49, dated 18th 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 18th 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 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:—

2. The Budget Estimate should contain five columns, showing—
 - I.—The actuals of the past 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 amended 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, according to form attached, exhibiting the receipts and expenditure during the year, on account of the forests, verified and checked by the Deputy Accountant General concerned.

The figures of the second 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 the 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 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 Accountant General, who, after having made such abstracts of it as may be necessary for the civil estimate, will despatch it to the Government of India in the Public Works Department by the 15th 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, unless 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 grounds on which the several items of charges and revenue are based.

6. The classification of budget sub-heads, given in the forms appended to this Resolution, should be strictly adhered to. Should there be any charge that seems not provided for in this form, it may be entered under the sub-head to which it most nearly approaches. Items under the sub-head X., "communications, buildings and boundaries," on which the estimated expenditure during the year exceeds the sum of Rs. 5,000 will be entered separately 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 classification.

7. The amounts of the whole of the sub-heads of the Budget Estimate should be separately shown for all the main local sub-divisions of Forest Administration. This detail is necessary to secure an intelligent review of the figures, and without such detail, Local Governments themselves would be unable properly to check the estimates.

These data, however, being required merely for the purpose of scrutiny, the sanction of the Government of India will be given, with reference to the two main heads of service, viz.—

1, "Conservancy and Working;" and 2, "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 sub-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. 1739 of 12th August 1864.

8. Advances made to Contractors and others by Forest Officers, will not appear as a separate sub-head in the budget classification. They will be treated as final expenditure, as regards the general Forest Accounts, such subsidiary statements being kept up by the Forest Officers, and in the Deputy Accountant 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.

R. STRACHEY, Colonel, R. E.
Secretary to the Government of India.

No. 2331.

THE Governor General in Council is pleased to approve of the system proposed to be adopted by the Public Works Department, for the future preparation of the Budget Estimates of the Forest Department.

ORDERED that a copy of these Proceedings be sent to the Public Works Department, for communication 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 Pay-masters.

By order, &c.,

SIMLA;
FINANCIAL DEPARTMENT,
The September 1864.

Secy. to the Government of India.

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The September 1864.

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Budget & Finance
Department

Fort Saint George
Dy. Audit & Accts. Genl's Office
5th October 1864.

No 135.

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From,
The Deputy Auditor & Accountant
General

To,
The Secretary to Government
Revenue Department

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I have the honor to be
Sir,
Your most Obedt. Servant
Edwin P. Thompson
Dy. Audit & Accts. Genl.

Compd. P. M.

