137

M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 14.

(2) Date of repair 21.10.66.

(3) Initials of the Referencer [illegible]

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

~~G.O. No.~~ B.P. No.	137.	Press ~~Mis.~~

Dated 27-1-1874 ~~196~~ .

Not to be folded or roughly handled

1/137

REVENUE DEPARTMENT,
FORT ST. GEORGE,
30th January 1874.

No. 267.

No. 137.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,

FINANCIAL DEPARTMENT.

Separate Revenue, No. 19.
Stamps.

Procs. of Govt., 16th Jan. 1874, No. 70.
Do. 30th ,, ,, ,, 136.

SIR,—In forwarding the accompanying papers for submission to the Government of India, I am directed to request that, as suggested by the Advocate-General, the Governor-General in Council may be pleased to remit the fees leviable, under Article I. of Schedule I. of the "Court Fees Act, 1870," on all plaints in summary suits brought under Madras Act VIII. of 1865, being "An Act to consolidate and improve the laws which define the process to be taken for the recovery of rent."

2. These suits are brought before Collectors by the tenant against the landholder, or *vice versâ*, for adjustment of the terms of tenancy, by the tenant when aggrieved by a distraint; or by any person aggrieved by any proceedings taken under colour of the Act. Section 75 declared all such suits exempt from Stamp-duties; but this Section was repealed by the "Court Fees Act, 1870," and the case of summary suits under Madras Act VIII., 1865, appears, in the opinion of the Advocate-General, to have been overlooked when the existing laws were consolidated.

I have the honour to be,
Sir,
Your most obedient servant,
(Signed) D. F. CARMICHAEL,
Secretary to Government.

Rd. F. R. Bantleman.

No. 89

Extract from the Proceedings of the Government of India, in the Department of Agriculture, Revenue and Commerce,—dated Calcutta, the 15 January 1874.

[FORESTS.]

READ—

Circular letter No. 13F, dated 21st September 1864, on the subject of the preparation of the Budget Estimates of the Forest Department.

Forest standing order No. 5 of 1867.

Circular Nos. $\frac{23}{1534\text{-}1644}$, dated 24th December 1872, proposing a revision of the classification of the sub-heads of the Forest Budget Estimate.

The replies of local Governments and Administrations to the above Circular.

RESOLUTION.

IN the Resolution No. 2331 of the Financial Department, dated 15th September 1864, instructions for the preparation of forest estimates were issued. These instructions were re-published in 1867 as forest standing order No. 5.

The form of estimate then issued has been used up till the present date.

2. In the meantime, however, the work of the Forest Department has developed, and many changes have taken place. The audit of the accounts has, in the chief provinces, been placed in the hands of the Conservator of Forests, with a view to the efficient check of actual expenditure, as well as the formal audit according to vouchers and sanctions. Other circumstances added to these have rendered it necessary that, for the purpose of better understanding the relations which subsist between the cost of the various forest operations and the income which results therefrom, the different headings and sub-headings of the form of estimate should be revised.

3. At the same time the detailed examination of the different provincial estimates has shewn that in not a few instances the principles on which expenditure should be regulated, and on which consequently the provision for such expenditure in the estimates should be asked for, have not been understood, and hence considerable difficulty has been experienced in dealing with the figures, so as on the one hand to secure economy, and on the other to make adequate provision for the execution of works which are in reality either productive of a more or less immediate return of cash revenue, or of such climatic or sanitary benefits to the country that their execution is equally permissible.

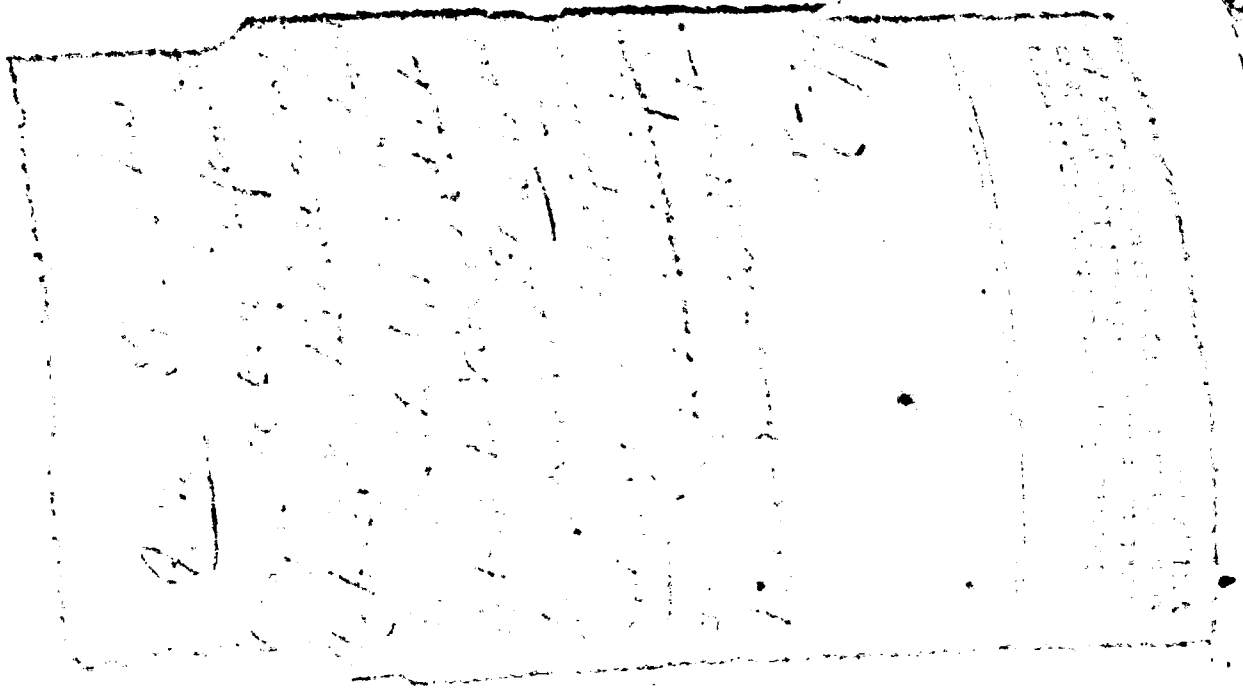
4. The opportunity has therefore been taken, not only to revise the budget heads, but to consolidate into one general circular order the various provisions regarding the preparation of budgets which have from time to time been ordered, and to add such general directions as to the manner in which the sums asked for in the estimates are to be explained and justified, that in future there may be no difficulty in dealing with the figures, and that necessary expenditure may be fully allowed, while all that is superfluous or too costly may be efficiently checked.

I.—Of the form of estimate sheet and of the date of its submission.

5. The annual budget estimate will be prepared, under the several headings to be hereafter described, in the form No. I annexed.

6. It will be submitted to the Government of India, in the Department of Agriculture, Revenue, and Commerce, not later than the 20th October in each year.

a



7. In all cases it will be accompanied by the remarks and orders of the local Government, and with such modifications as those orders may render necessary.

8. The form contains five columns, showing—

I.—The actuals of the last year.

II.—The original estimate of the current year as sanctioned finally by the Government of India.

III.—The regular estimate of the current year.

IV.—The estimate of the ensuing year.

V.—A column is left blank for the insertion of such modification (if any) of the figures of No. IV as may be recommended by the local Government.

9. The figures in column I (Actuals) will be supported by an annual account current of the cash transactions of the department, according to the prescribed account form. The actuals must, in cases where the estimate is prepared in the forest office of accounts, be correctly ascertained in communication with the provincial Accountant General, so that in no case it may occur that the actuals entered in the estimate sheet are different from those afterwards received from the Accountant General.

10. The figures in column II will be the figures of the budget estimate for the current year as finally sanctioned by the Government of India. Should that sanction deal with the figures by totals only, the distribution of such total amounts under heads and sub-heads, as approved by the local Government, will be entered.

Any grants to which sanctioned additions have been made, will be shown in red ink, and an explanatory foot-note added, shewing the original sum and the additions, with the authority therefor.

11. The figures in column III will be based on the actuals of as many months of the current year as may be available, added to an estimate, as exact as possible, of the requirements of the remaining months.

12. The figures in column IV will be prepared, and according to the instructions given in the sequel.

They represent the expected revenue and the proposed expenditure of the ensuing financial year.

13. When the forest accounts are audited in the Conservator's Office, the estimate will be prepared and submitted by the Conservator to the local Government. When the audit is done by the provincial Accountant General, the Conservator will furnish the figures for the columns III and IV (together with the explanatory note described hereafter) to the Accountant General, and the Accountant General, after compiling the budget with such alterations as he deems right, will send it on to the local Government.

14. The local Government, after noting such modifications in column V as may appear desirable, will send back the budget (in all cases) to the Accountant General, who, after he has made such abstracts as may be required for the civil estimates, will forward it on to the Government of India in the Department of Agriculture, Revenue, and Commerce.

15. The estimate will be prepared so as to show the figures of each column separately for each "control charge" or division of the province. When necessary, the apportionment of the figures between sub-divisions of one division may be shewn in the explanatory note, but not in the estimate sheet itself.

16. The figures must be shown separately against each head and sub-head of the prescribed form. It is prohibited to give only the total of several sub-heads clubbed together, as also to introduce new sub-heads without the authority of the Government of India.

17. It is an object of importance to secure a perfect uniformity in all estimates, so as to facilitate their combination into one general form by the Government of India.

18. The estimates will be accompanied by—

I.—A copy of the last sanctioned scale of establishment.

II.—An explanatory note justifying the figures of the estimate for columns and detailing the nature and cost of the different operations on which expenditure is proposed in the year for which the budget estimate provides (*vide* section III).

5/13

19. It is understood that, before the estimate is sent in, the Annual Progress Report for the year for which the actuals are given will have been submitted.

20. The sanction of the Government of India will generally be accorded to the totals of the main heads of the estimate as follows—

Receipts.

Charges { Conservancy and Working A. / Establishments B.

but in special cases, where deemed necessary, the sanction will be in detail.

21. Except in such special cases, local Governments may order the re-distribution of the total allotted under one head among its different sub-heads, as the requirements of the service may demand; and may make such transfers from one head to another under the same main head within the limits prescribed by the Financial Resolution No. 1739, dated 12th August 1864 (forest standing order 6); but transfers from one main head to another cannot be made without the sanction in each case of the Government of India.

22. Applications for additional budget grants will not be complied with unless under circumstances of a really extraordinary nature, which must be fully explained. Whenever it is possible, urgent wants should be met by re-appropriation from other heads; the amount being taken from provision made for works which must, under the circumstances, stand over for a future opportunity.

23. Should it happen that the estimate has not made provision for a sanctioned or usual charge, the charge may be passed by the officer entrusted with the audit of accounts; but the latter should at once report the want of provision, and take the needful steps to have the omission rectified.

II.—Of the different heads and sub-heads of the Budget.

24. The object of the re-arrangement of headings is to have the series under "Receipts" corresponding with that under Expenditure A—"Conservancy and Working," so that a comparison between the income of one head and the expenditure incurred to produce it, may be readily instituted.

25. The main sources of revenue are "*major forest produce*" or wood, whether as timber, firewood, or charcoal; and "*minor forest produce*," grazing, sale of grass, fruits, mohwa flowers, bamboos, honey, wax, skins and horns, gums and resins, rubber, bark, and so forth. But "dry and dead" wood comes under "major produce," either timber or firewood, as the case may be.

26. Some remarks are now added explanatory of the headings and sub-headings adopted under "Receipts," and also each main head of Expenditure A and B.

RECEIPTS.

27. "I.—Revenue from wood.

(1) Wood brought to depôt by departmental agency:—

(*a.*) Timber.

(*b.*) Firewood and charcoal.

(*c.*) Sandal-wood.

(2) Wood removed from the forest by purchasers, license-holders, and permit-holders:—

(*a.*) Timber.

(*b.*) Firewood and charcoal.

It has not been thought necessary to retain a separate head for income from permits, as it is obvious that a permit is merely a license to a purchaser to remove certain material from the forest, and the income from such permit fees is properly placed under 2 (*a*) or 2 (*b*) as the case may be.

Under the second head also come the receipts from fees levied on passes authorizing the export of forest produce, as in Berar; unless the fees are paid for minor produce, in which case they are credited under the major head II.

28. Nor has it been thought necessary to make a sub-head, as proposed by some officers, to distinguish between material obtained from forests managed exclusively by civil and other officers and that obtained from departmental forests; for, as a rule, the Forest Department has nothing whatever to do with the former, either in receiving the income or providing for the expenditure; and when in exceptional cases the Department does receive the income, giving inspection

and advice in return, then there seems no object in separating such income from other departmental income, as of course either the cost of exploitation of the material is borne by the Department and appears under A I, &c., or else the income received is held to be the equivalent of the cost of inspection and supervision, shown under forest establishment heads.

In the same way there is no object in distinguishing between the produce of Government forest lands and those lands on which Government has only a right to the trees.

29. (3) Confiscated, drift, and waif wood.

This alludes to all timber confiscated under forest rules, Act VII of 1865, or other law; all proceeds of drift timber sold under the law; and all waif, which is, under the law of the provinces, the property of Government.

30. II.—Revenue from minor produce.

(1) Grazing dues and sale of grass.

(2) Other minor produce.

In some cases the sales of grass or grazing leases include the right of taking other jungle produce; when this is the case, if the value of the latter is insignificant, it may be ignored and the whole charged to the first head; if it is considerable, a proportional credit to each head has to be made.

31. III.—Duty on produce of foreign or private forests imported into British territory.

(1) On wood.

(2) On other forest produce.

This heading is principally useful for the foreign timber revenues in Burma, and for certain duties charged in parts of the Bombay Presidency.

32. IV.—Miscellaneous.

(1) From fines and forfeitures.

(2) From refunds to the Department.

(3) From other sources.

These heads do not require detailed remarks; but care should be taken that the third sub-head is not unduly swelled by the carelessness of accountants in crediting to it receipts that ought properly to go to other sub-heads.

33. The amount levied by summary settlements on forests of inamdars and private holders in the Bombay Presidency may be credited to the third sub-head of this head.

34. Similarly, under this sub-head may be credited those annual payments, which in some provinces are made in a lump sum, for the enjoyment of the general right to collect various kinds of forest produce for the consumer's use, no specified allotment being made to each class of produce.

Expenditure.

A.—Conservancy and Works.

35. I.—Cost of timber operations.

(1) On wood brought to depôt by Government agency.

(*a.*) On timber.

(*b.*) On firewood and charcoal.

(*c.*) On sandal-wood.

(2) On wood removed from the forest by purchasers and permit-holders.

(*a.*) On timber.

(*b.*) On firewood and charcoal.

(3) On confiscated, drift, and waif wood.

To this sub-head would be charged special costs of collection, commission to auctioneer for selling, temporary establishments entertained to guard, &c.

36. II.—Cost of collecting minor produce.

(1) Of grazing and sale of grass.

(2) Of other minor produce.

To this head will be charged the establishments temporarily entertained to collect the revenue, such as formerly charged to AV, or to supervise the collection of the produce, where such establishments do not form part of the permanent staff charged under B.

4/137

37. II.—Cost of forest organization.

(1) Demarcation lines, trenches, &c., and boundary pillars or marks.

(2) Working-plans.

(3) Surveys.

It will be observed that *fencing and enclosing works* are not charged under this head; it is true that they do serve as boundary marks, but their primary object is to preserve the forest, not merely to indicate its limits, hence such works belong properly to the next head.

Clearing of demarcation lines is charged to III—1.

38. It frequently happens that a broad cleared line is maintained along the boundary of the forest, and serves both as a boundary line and as a fire protection line. And so with the internal lines which are made between the various blocks and compartments of a forest: indeed, these latter usually serve a third purpose simultaneously, *viz.*, they act as export and inspection roads.

39. When such cleared lines are maintained chiefly from fear of fire, they ought to be charged to the next head; but when they have no relation to such protection, the charge should be under III—1.

The charge under "working-plans" consists of all special expenditure incurred by the party in charge of the work.

40. IV.—Cost of the management and creation of forest.

(1) Natural forests.

(*a.*) Protection from fire.

(*b.*) Fencing and enclosing.

(*c.*) Improvement and conservation.

(*d.*) "Reboisement," or restoration of denuded areas.

(2) Artificial forests.

(*a.*) Formation.

(*b.*) Protection from fire.

(*c.*) Improvement and conservation.

(*d.*) Fencing and enclosing.

Under this head come all the works for the improvement, management, and general conservation of the forests.

41. The two great divisions of forest work are here followed. One consists in managing the forest area which already exists in a perfect or more or less imperfect condition.

42. The first great and all-important work is to protect the area from fire; the costs of this are, owing to the peculiar difficulties in which Indian forests are placed, shewn separately; they consist in the clearing and maintenance of internal and external lines. Such extra establishment as is sanctioned for this purpose, and also costs of suppression and extinction of fire which has broken out, wages of labor, rewards to villagers who have given meritorious aid, and so forth, are here charged.

43. Under the sub-head (*b*) come those works which are readily understood from two or three examples, such as cutting creepers and eradicating noxious growth, thinning, pruning, dibbling in seed to aid natural reproduction (when this is done on a limited scale, and not as regular restoration work).

44. Fencing and enclosing, though also works of conservancy, are placed under a separate sub-head, the better to prevent useless expenditure and check expensive methods of fencing.

45. The sub-head (*d*) is a novelty, but it marks a very important class of plantation work which ought by no means to be confused with that planting work which aims at increasing the total forest area by artificially creating new forests.

46. The works under this head, such as treatment of the salt range rukhs in the Punjab, or the denuded hills of Ajmir and Mhairwarra, are specialities, and are in reality works of forest improvement, the special expenditure on which, in India, it is a matter of great importance efficiently to provide for and to control.

47. Under this head it is not intended to charge petty works, such as dibbling in seed and putting out a few transplants or cuttings to fill small blanks in the forest; but where a regularly denuded area is taken in hand plot by plot

to restore it, or when a barren place that has degenerated to mere scrub is taken in hand to make it produce trees again.

48. The sub-head of *Artificial* forests refers, as already indicated, to an area of plantation purely artificial, such as railway fuel and timber plantations. The expenditure on the plantations is shown separately, for their formation, for their protection, for their management, thinning, pruning, &c., and for their fencing, enclosing, just as is done in the case of natural forests.

49. V.—Rent of leased forests.

This includes also the payment by Government of shares in the seigniorage realized, as in the case of the Hazara forests of the Punjab, and the shares paid to Khotes and Ruckwáldars in Bombay.

50. VI.—Cost of collecting duty on produce of foreign forests.

This would include any special establishments entertained; but in most cases, as in Burma, the duty is collected by officers and establishments who have other duties, and the charge for whose salary appears under B.

51. VII.—Works of utility for the development of forests.

(1) Roads and bridges.
(2) Buildings and offices.
(3) Compensation for land taken up for forest purposes, or for the extinction of rights.
(4) Other works.

The first sub-head will include timber slides, and tramways, for forest purposes, &c., &c.

52. VIII.—Cost of departmental cattle.

(1) Purchase of stock.
(2) Hire of stock.
(3) Feed and keep of stock.

These heads call for no explanation.

53. IX.—Cost of departmental plant and tools.

(1) For timber and wood operations.
(2) For other purposes.

54. X.—Miscellaneous charges.

(1) Refunds.
(2) Law charges.
(3) Other charges.

Under the second head come stamps, fees, and costs connected with the institution or defence of cases in Court.

Printing "passes" and other forms directly connected with the realization of forest revenue or duty, and not with mere office work, should be charged under X—3, and not under "B Contingencies."

55. The heads of B (Establishments) remain unchanged as they were in the old form.

III.—Of the Budget "Explanatory Note."

56. The correct preparation of this note is of first rate importance, especially as regards the justification of the figures in the estimate of the ensuing year. Up to this date the Government of India has experienced considerable difficulty in dealing with the proposed expenditure, owing to the fact that large sums have been repeatedly entered in the budget column without being noticed in the explanatory note, or accompanied by such meagre and imperfect details as to afford no means of judging of the necessities of the case. In future, officers preparing estimates will run the risk of having such sums summarily cut out of the estimate, and will have to bear the responsibility of possible failures of administration which may be the result.

57. The note should be divided into three chapters.

58. Chapter I will deal with the "actuals." Taking the totals, any comparison that has to be made with figures of former years will be given, and explanations afforded as to increase or decrease, and of exceptional circumstances which caused it. This chapter will rarely require to be other than very brief.

59. Chapter II will give the reason for the "regular estimate." It should not proceed by forest divisions, repeating the budget heads under each division, but should take each total *budget head* and speak of the divisional

5
137

5/137

receipts or expenditure which go to make it up. When the regular estimate figures do not exhibit any, or only a trifling, difference from those sanctioned in the budget, no remarks need be entered; but when they differ, full explanation should be given.

Thus:—

I.—Revenue from wood.

(1) Wood brought to depôt by departmental agency.

(*a.*) *Timber.*

The sanctioned estimate showed Rs. 50,000.

The regular estimate „ „ 1,20,000.

The increase of Rs. 70,000 is caused by the favorable floods, which in Divisions B and C caused a large increase in receipts.

In Division B the estimate is thus accounted for:—

800 trees felled in '18 , formed into 4,000 logs, and sold at average of Rs. 15=Rs. 60,000.

It was expected that only 2,000 logs would be sold realizing Rs. 30,000.

In Division C the increase of Rs. 40,000 is due to sleepers which have been delivered and paid for within the year, contrary to original expectations.

60. And for an example under Expenditure,—

I.—Cost of timber operations.

(1) On wood brought to depôt by departmental agency.

(*a.*) *On timber.*

"The sanctioned budget was Rs. 70,000, the regular estimate is Rs. 80,000. There is a decrease in Division C of Rs. 5,000, and an increase in B of Rs. 15,000.

"The first is caused by a saving in cost of transport of timber, consequent on the use of the timber slide at ——— now completed.

"The increase is caused by the launching and transport of 2,000 additional logs, alluded to under Receipts thus—

	Rs.
"Marking, launching, at Rs. 3 per log ...	6,000
"Clearing jams, rafting, and landing at depôt, at Rs. 4-8 per log	9,000
	15,000"

It will be easy from these examples to understand how the differences are to be explained under each head throughout.

61. Chapter III will be the justification in detail of the proposed expenditure, and will be in the same form, taking up each head of the estimate *seriatim*, and shewing, first, how the sum is distributed under each division, and, if need be, each sub-division of a division; and, secondly, the detail of the proposed work under each, with the estimated cost of each operation, or the items which constitute the revenue. Thus, for receipts under Head I (timber) the number of logs and cubic feet likely to be sold at such and such a rate will be stated; the number of sleepers that will be delivered to such and such a railway, at such and such a price, &c. If the receipts are from *plantations*, the items will be given, so much from thinnings, so much from fruits, so much from sale of crops planted between the lines, &c. If "Miscellaneous," the different sources will be mentioned *seriatim*.

62. As regards *expenditure*, it is necessary at the outset to call attention to an important distinction, which a review of the present year's estimates has shown to have been almost entirely lost sight of—the distinction between *ordinary* and *extraordinary* expenditure.

63. Forest officers are warned that if in future estimates the distinction is not maintained, and lump sums are entered without the necessary sanction for works which are, according to this circular (which embodies former orders), "extraordinary," they will be disallowed, and such officers will be held responsible for the consequences.

64. The *ordinary* expenditure of the department under "*A*" heads consists of the cost of timber and wood operations, keep of cattle, purchase of cattle, &c., which are necessary to produce the revenue, and which, as a matter of course, are more than covered by the revenue realized, for no one will expect to

6
137

71. If in any case it is found impossible to get the project sanctioned before the estimate goes in, the provision may be entered with the permission of the local Government, and with a distinct note shewing that such permission has been granted, and that the requisite detailed estimate is being prepared for separate submission.

When the whole work cannot be completed in one year, such portion of it should be estimated for as is likely to be required, and the note will state that it is the portion required during the year on account of the work, costing a total of Rs. ——, and sanctioned by such and such an order.

72. "Minor extraordinary" works, *i.e.*, costing less than Rs. 5,000, as small plantation works, cheap inspection paths, rough and cheap timber-slides, small and inexpensive rest-houses, petty works in blasting, and river improvement, &c., will not require previous estimate and sanction, but must be entered in the estimate in the lump sum, and described in *full detail* in the explanatory note.

73. And even in the case of those minor extraordinary works which may be entered in the *estimate* without previous sanction, it is to be remembered that every individual work costing Rs. 200 must be specifically sanctioned before it is actually carried out by the controlling or divisional officers, every work costing Rs. 500 by the Conservator, and every work over Rs. 500 by the local Government, notwithstanding that provision has been passed for it in the estimate.

74. It is prohibited to evade the provision regarding "Major" works costing as a whole more than Rs. 5,000 each, by entering a part of the sum only in the year without special sanction, and hoping to enter another part in the year following: *e.g.*, if it is determined to make a plantation or a "reboisement" of 5,000 acres, costing Rs. 20 per acre, or Rs. 1,00,000, and it is estimated that Rs. 3,000 can be spent in each year, the whole work must be sanctioned, and the yearly allotments entered, quoting the sanction. The sum can only be entered without such *previous* sanction when Rs. 3,000 represents the *total* cost of the one work.

75. Some remarks may now be made regarding the detail that ought to be given in the note in justification of the proposed expenditure. But before entering on these, it is necessary to remark that some heads ought to bear a close relation to the actuals of former years, such as costs of collection A II, &c.; others, as A I, A VII, are not dependent on former actuals, but on the necessities of the case and the merits of the proposals by themselves.

76. AI.—1 (*a*.) Here the number of trees to be felled according to the working plan in each division has to be entered, or where there is no such plan, the number which the control or divisional officer determines may be safely removed during the year. Specify the rate and cost of felling, logging, launching, carting, or floating or rafting (as the case may be), and of bringing into depôt, per cubic foot, per log, or otherwise, and including clearing of jams in rivers, &c. If there is conversion to be done, the estimated rates and cost are to be specified.

Cost of timber operations.
1. Wood brought to depôt by departmental agency.
(*a*) Timber, &c.

Every control officer *must* know the rates of the different operations, and these can be checked by the Conservator afterwards.

It is prohibited to enter items such as—

"For timber operations, in Division B, Rs. 2,00,000 will probably suffice; but if the Railway require sleepers, then Rs. 3,00,000 more may be added."

77. It may be here observed, regarding railway works, that if definite information cannot be obtained in time, the estimate, both on the receipt side and the expenditure, should not take such work into account at all; but the Government of India will, if need be, direct a lump sum to be added afterwards to the estimate. The same remark has to be made regarding provision to meet possible indents for timber for public works which are not foreseen at the time of preparing the estimates. Officers in charge of public works should be communicated with, and asked to state their probable requirements; it will be only rarely that extensive indents cannot be foreseen; but large margins in the provision left by mere guess-work are inadmissible.

78. AI.—2 *a* & *b*. Here also it is presumed that, whether the removal is effected by the permit-holder system or by licenses to fell and remove, the number of trees, or quantity

Timber extracted by license-holders, &c.

spend money on cutting wood wh unsaleable or does not realize more than it costs to bring down.

65. It may not be that the expenditure is realized in the same year, but is so in the next or in a short time, as distinguished from expenditure on planting works, which may not bring a return for ten or for fifty years to come. For instance, a grant of a lakh of rupees in 1874 to prepare sleepers which will not be paid for perhaps till 1876 will explain what is meant.

Charges for forest improvement, protection from fire, suppression, &c., are also "ordinary," because they obviously are concerned with the daily maintenance of the forests, which, as a whole, yield the income. And it will rarely be found that the total of such charges, added to other *ordinary* charges, exceeds the revenue of any province, unless the forests of it are in such a state that there is no yield at all, and all work is for the future, which is evidently a special and exceptional case, and can be dealt with on its own merits.

66. *Extraordinary* expenditure, on the other hand, represents money spent on works which will yield either no return at all for a series of years, or only very gradually repay themselves in cash returns or in climatic or sanitary benefits, which the State, on public grounds, is willing to consider as equivalent to cash returns.

67. For such expenditure the same principle should hold good as is applied in the case of irrigation projects. Each proposal for extraordinary expenditure must be regarded as of the nature of capital outlay, and must, in the first instance, be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

68. When this has once been established, the expenditure may be sanctioned irrespective of the *present* income of the forest, and subject only to considerations of practical convenience and financial prudence.

69. The following works come under extraordinary or capital expenditure:—

(1) Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights (A VII—3).
(2) Plantations of the description afterwards detailed as "artificial creation of forest," and including extensive works of "reboisement" or restoration of once well-wooded but now ruined forest tracts (A IV—1 (*d*) or 2 (*a*).
(3) Roads, houses, canals, timber transport slides (whether earth slides, wood-work slides, or water-slides), including works for improving streams by blasting, flood-gates, weirs, booms, &c. (A VII—1, 2, or 4).
(4) Forest surveys and working plans (A III—3).
(5) Expensive machinery, saw-mills, &c.; also elephants and expensive stock.

70. Every individual work of this kind is either "Major" or "Minor."

Major works are those costing more than Rs. 5,000 each: Minor works are those costing less. In the former case every work must be specially sanctioned* *before* provision for it is entered in the estimate; in the latter case previous sanction is not necessary.

When the "Major Extraordinary" is a road or house or canal, which admits of the employment of the public works form of estimate, such estimate, with the necessary plans, must be submitted.

Otherwise, as in the case of plantation, an estimate with the necessary maps, &c., must be submitted (*vide* Appendix II for a form).

* The following local Governments have power of sanctioning works as follows:—

Bengal North-Western Provinces Punjab	Not exceeding Rs. 50,000 each.
Oudh Central Provinces British Burma Mysore and Coorg Hyderabad	Not exceeding Rs. 20,000 each.

Projects for works exceeding these sums require sanction of the Government of India.

of material to be extracted, or the area over which the work extends, is known, at any rate approximately; and the cost of effecting and supervising such extraction (otherwise than by permanent establishments under B) can be explained and estimated accordingly.

79. AI.—3. Under this must be shewn costs of collection, costs of auction sale, costs of extra watchers for special batches of timber, &c., &c.

On confiscated and waif wood, &c.

80. AII.—1 & 2. This is a head which has hitherto exhibited large sums with no explanation, and there is no head under which greater waste is apprehended. It is essential in the note to explain briefly the system of collection, to detail the strength and pay of the establishment employed; *and in all cases* it must be justified by an approximate statement of the income expected, so that the percentage of cost of collection may be exhibited, and if it is too high, the expenditure checked.

Cost of collecting minor produce.

81. AIII.—1. It will be easy to explain what work in demarcation is proposed, but it must be distinctly entered for each division thus:—

Forest organization. 1—Demarcation, &c.

Division A.

Demarcation by a trench 3′×3′, and masonry boundary pillars at 200 feet apart of forest B and forest C, being an estimated length of——miles trenching, and —— boundary pillars as follows:—

Trenching, at Rs. —— per 100 feet ... ... Rs.
50 masonry pillars of superior size and finish ... ... "
500 intermediate pillars consisting of piles of stones without mortar, and a stout pole bearing serial numbers in the centre ... "

It is not sufficient merely to say "so many yards or miles of demarcation work are expected to be done in the year." How far demarcation work is distinct from fire protection work has already been explained at paragraph 39.

82. AIII.—2 & 3. Of course, before such expenditure is entered, the taxator, or officer making the working plan, will have seen the locality, and will send in to the Conservator the necessary information as to the costs likely to be incurred during the year.

Working plans and surveys.

The same remark applies to any special survey, when such is allowed, apart from the general work of the special branch.

83. AIV.—When working plans are prepared for the forests, the works to be done under this head will be provided for; till then, the direction department must consider for each division specific proposals, to be made and explained in the note, for a yearly work, arranged in such a way that what is done in *one year shall fit on to the work of the next:* in this way improvement will be carried out systematically, and advance gradually from plot to plot over the area of the forest. At present it is to be feared that much useless expenditure is incurred by a bit of work being done here and a bit there, without any connected idea of the result to be obtained.

Treatment and creation of forests.

84. The two main sub-divisions of this head explain themselves.

AIV.—1(*a*.) Under this, explain the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, &c.; name the forests to be protected, and the probable area.

Protection from fire.

(*b*). Fencing and enclosing is shown as a separate branch head.

85. AIV.—1 (*c*). Here the work must be definitely detailed by divisions, and in each division such and such forest to be taken up plot by plot, and cost of the work, be it thinning, eradicating noxious plants, cutting creepers, &c., should be indicated with the cost.

Improvement and conservation.

86. The heading (*d*) is, as before remarked, a novelty, but it is obvious that an important difference exists between works which are undertaken to restore an existing forest and those which are for the purpose of creating artificially new forest.

"Reinstatement."

Under the head (*d*) the work may be extensive; *e.g.*, re-foresting a considerable tract of denuded hill in Ajmir: here the whole work must be sanctioned as

of material to be extracted, or the area over which the work extends, is known, at any rate approximately; and the cost of effecting and supervising such extraction (otherwise than by permanent establishments under B) can be explained and estimated accordingly.

79. AII.—3. Under this must be shewn costs of collection, costs of auction sale, costs of extra watchers for special batches of timber, &c., &c.

On confiscated and waif wood, &c.

80. AII.—1 & 2. This is a head which has hitherto exhibited large sums with no explanation, and there is no head under which greater waste is apprehended. It is essential in the note to explain briefly the system of collection, to detail the strength and pay of the establishment employed; *and in all cases* it must be justified by an approximate statement of the income expected, so that the percentage of cost of collection may be exhibited, and if it is too high, the expenditure checked.

Cost of collecting minor produce.

81. AIII.—1. It will be easy to explain what work in demarcation is proposed, but it must be distinctly entered for each division thus:—

Forest organization. 1.—Demarcation, &c.

Division A.

Demarcation by a trench 3′×3′, and masonry boundary pillars at 200 feet apart of forest B and forest C, being an estimated length of——miles trenching, and —— boundary pillars as follows:—

Trenching, at Rs. —— per 100 feet ... ... Rs.
50 masonry pillars of superior size and finish ... ... "
500 intermediate pillars consisting of piles of stones without mortar, and a stout pole bearing serial numbers in the centre ... "

It is not sufficient merely to say "so many yards or miles of demarcation work are expected to be done in the year." How far demarcation work is distinct from fire protection work has already been explained at paragraph 39.

82. AIII.—2 & 3. Of course, before such expenditure is entered, the taxator, or officer making the working plan, will have seen the locality, and will send in to the Conservator the necessary information as to the costs likely to be incurred during the year.

Working plans and surveys.

The same remark applies to any special survey, when such is allowed, apart from the general work of the special branch.

83. AIV.—When working plans are prepared for the forests, the works to be done under this head will be provided for; till then, the direction department must consider for each division specific proposals, to be made and explained in the note, for a yearly work, arranged in such a way that what is done in *one year shall fit on to the work of the next:* in this way improvement will be carried out systematically, and advance gradually from plot to plot over the area of the forest. At present it is to be feared that much useless expenditure is incurred by a bit of work being done here and a bit there, without any connected idea of the result to be obtained.

Treatment and creation of forests.

84. The two main sub-divisions of this head explain themselves.

AIV.—1(*a*.) Under this, explain the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, &c.; name the forests to be protected, and the probable area.

Protection from fire.

(*b*). Fencing and enclosing is shown as a separate branch head.

85. AIV.—1 (*c*). Here the work must be definitely detailed by divisions, and in each division such and such forest to be taken up plot by plot, and cost of the work, be it thinning, eradicating noxious plants, cutting creepers, &c., should be indicated with the cost.

Improvement and conservation.

86. The heading (*d*) is, as before remarked, a novelty, but it is obvious that an important difference exists between works which are undertaken to restore an existing forest and those which are for the purpose of creating artificially new forest.

"Reinstatement."

Under the head (*d*) the work may be extensive; *e.g.*, re-foresting a considerable tract of denuded hill in Ajmir: here the whole work must be sanctioned as

an extraordinary work (as it will cost more than Rs. 5,000), in the regular form appended; and for the year's work it will be sufficient to indicate the area to be done, with its cost, and a reference to the general sanction. Where the work is less than Rs. 5,000, it will be described in detail, the name of the division, forest, and estimated area, with name or number of the compartment, if the forest has been divided, and the nature of the soil, thus:—

Division A.

Forest B, "work in compartment Nos. 1-2," or "on 111 acres, beginning at the north-west upper corner," as the case may be.

88. The following form may be used. Imaginary figures are filled in to explain the method of use:—

Area.	Work to be done.	Cost. Soil favorable. Days.	Soil favorable. Rupees.	Unfavorable. Days.	Unfavorable. Rupees.	Very bad. Days.	Very bad. Rupees.
100 acres ...	Sown on ridges with *D. sissoo*, at 7 feet apart						
	Seed (3 maunds)	...	10				
	Labor (20 men, at 3 annas) ...	100	375				
10 acres ...	Tamarisk cuttings put out ...	...	...	...	...	...	
1 acre ...	Nursery of one acre for future work						50
	Clearing one acre for this purpose	...	28				
	Soil preparation	...	70				
	Seed	...	15				
	Watering	...	130				
Total 111 acres	Rupees 678						

Add—Cost of supervision (other than sanctioned establishment):—

	Rs.
1 Forester, at Rs. 20, for 6 months	120
5 Watchers, at Rs. 6 each "	180
Total of Division A, Rs.	300

89. The same form may be used in other cases. Supposing it is filling up small blanks all over the forest, the area may be left out, or the estimated area of the whole be given: so, where it is treatment of rukh, by "dibbling in Jhand and Phulahi seed over whole area (6,000 acres), at six annas an acre," and so forth. No officer should ever undertake work of this sort unless he is prepared to know what it will cost in detail.

90. Under A IV 2 in the same way, when the proposal is for a great work, there will have been a separate sanction; for smaller works, the form just given will be used; the branch heads (*b*) (*c*) refer to the maintenance of plantation completed in past years, just as if it were a natural forest; and (*d*) needs no comment here.

Artificial forests—
(*a*) Formation.
(*b*) Protection from fire.
(*c*) Improvement and conservation.
(*d*) Fencing and enclosing.

91. It may be necessary here to add that small plantations taken up purely as *experiments* to try or see whether certain species will grow must always be shown in the note *separately* from the regular work. As it will be sufficient to make trials on a small scale, it will be admissible to add a moderate lump sum for "an experiment on 10 acres with Eucalyptus, and at such and such a place."

92. A V.—This has already been explained.

Rent of leased forests.

93. A VI is a head which is designed to show the cost of realizing the corresponding revenue under head III.

Cost of collecting duty, &c.

This it will not completely do, as part of the work of officers charged under "Establishment B" contributes to the production; but any special establishments at Kado in Burma, or in Bombay, entertained solely or almost so to look after this branch, are charged to this head and explained accordingly.

94. A VII.—After what has been said, there will be no need of further explanation. All works under this head costing Rs. 5,000 or over are "extraordinary." Smaller works of the kind must be entered in the budget column in the lump sum, and the note must give the detail.

Works of utility for the development of forests.

Thus, supposing for Division A—

Under A VII, 2 Rs. 3,000 is budgeted,
" A VII, 3 " 1,000 "
" A VII, 4 " 500 "

then the note must contain as follows:—

The Rs. 3,000 provided under VII 2 is thus detailed:—

		Rs.
Forest house in —— forest (sub-division ——)	... ...	1,000*
Three small rest-houses at C, D, E, costing Rs. 350 each	...	1,050*
Work-sheds and out-houses to be made for forest house at forest —— sub-division ——.	... ...	950*
Total	...	3,000*

Under A VII 3, Rs. 1,000 has been provided as follows:—

Plot of land of 1 acre 3 roods 4 poles, belonging to villagers of —— village in forest —— sub-division —— to simplify boundaries of forest	... ...	300*
Paid to —— of village —— in lieu of right to graze 50 buffaloes in forest ——	... ...	100
Purchase of waif rights belonging to Raja —— on such a river, &c.	... ...	600*
Total	...	1,000

Under A VII 4, Rs. 500 has been provided thus:—

Small water-slide down slope in forest —— leading to the —— river consisting of a planked trough 200 feet long	... ...	500*

95. A VIII.—The proposals to purchase, with the price and the work for which they are required, must be given. Animals should not be purchased when a temporary hire will suffice.

Cost of departmental cattle.

The number of cattle fed, with the monthly cost, must be specified under 3.

96. A IX.—If there are extraordinary works, such as a steam saw-mill, this is to be specially sanctioned, and reference need only be made to the sanction; otherwise detail must be given,—exactly what is going to be bought, and for what purpose. Small sums, put in apparently on chance, for each division, will not be passed without such information, whether they correspond to the previously sanctioned expenditure or not.

Cost of departmental plant and tools.

97. A X will readily be understood as it stands; it will not be possible to give details under 1, or under 2, unless it is known that definite cases are in court or likely to be so.

Miscellaneous charges.

Establishments B.

98. The figures here will be sufficiently explained by the list of sanctioned establishment which is prescribed.

Under the authority of the local Government it is permitted to add a reasonable percentage for probable increases and promotions during the year.

99. But specific proposals for increase of establishment and promotion to deserving officers are *not* to be made in the estimate note. If it happen that proposals have gone up and are under investigation, a suitable provision may be made, accompanied by a reference to the case.

100. The explanation of *travelling allowances* can always be easily given, and any increase over allowances of former years has to be fully justified.

101. *Contingencies* require careful scrutiny, and will not be allowed (without satisfactory reasons being given) to exceed what past year's actuals shew.

When office rent is charged, the locality of the offices and rate of rent must be detailed; and when police guards are entertained, the place of employment, strength, and reasons for their employ, if not specially sanctioned, must be specified.

102. The following orders and circulars, having been embodied in, or are superseded by, the above, are cancelled:—

Financial Resolution No. 2331, dated 15th September 1864, and standing forest order No. 5 (1867).

* Though entered thus in the budget, every one of the works marked * will need a further sanction, a general plan and estimate of cost being sent up before execution, as indicated at paragraph 73.

8/13

Financial Resolution No. 1739, dated 12th August 1864, so far as contained in forest standing order No. 6, paragraphs 6 and 7, 9 and 10.
Financial Resolution No. 1893, dated 9th August 1867.

APPENDIX.

Form I.—Estimate sheet.
Form II.—Application for sanction to plantation work (Major extraordinary).

(True extract).

Secy. to the Govt. of India.

To
The Secretary to the Government
of Madras

9
137

APPENDIX I.

FORM OF ESTIMATE.

	Actuals, 187 .	Sanctioned Estimate, 187 .	Regular Estimate, 187 .	Budget Estimate, 187 .	Amendments by local Government.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Revenue from wood—					
1. Brought to depôt by departmental agency.					
(*a.*)—Timber					
(*b.*)—Firewood and charcoal ...					
(*c.*)—Sandal-wood					
2. Wood removed from the forests by purchasers, license-holders, and permit-holders					
(*a.*)—Timber					
(*b.*)—Firewood and charcoal ...					
3. From confiscated, drift, and waif wood					
II.—Revenue from minor produce—					
1. Grazing dues and sale of grass ...					
2. Other minor produce ...					
III.—Duty on produce of foreign or private forests imported into British territory—					
1. On wood					
2. On other forest produce ...					
IV.—Miscellaneous—					
1. From fines and forfeitures ...					
2. From refunds to the Department					
3. From other sources					
Total Receipts ...					
EXPENDITURE.					
A.—Conservancy and Works.					
I.—Cost of timber operations—					
1. On wood brought to depôt by departmental agency ...					
(*a.*)—Timber					
(*b.*)—Firewood and charcoal ...					
(*c.*)—Sandal-wood					
2. On wood removed from the forests by purchasers, license-holders, and permit-holders ...					
(*a.*)—Timber					
(*b.*)—Firewood and charcoal ...					
3. On confiscated, drift, and waif wood					
II.—Cost of collecting minor produce—					
1. Grazing and sale of grass ...					
2. Other forest produce ...					
III.—Cost of forest organization—					
1. Demarcation lines and boundary pillars or marks					
2. Working plans					
3. Surveys					
IV.—Cost of the treatment and creation of forests—					
1. Natural forests					
(*a.*)—Protection from fire ...					
(*b.*)—Fencing and enclosing ...					
(*c.*)—Improvement and conservation					
(*d.*)—"Reboisement" or restoration of denuded areas ...					

		Actuals 1877.	Sanctioned Budget Estimate, 1878.	Revised Estimate, 1878.	Budget Estimate, 1879.	Amendments by Local Government
	EXPENDITURE—(*Continued*)	Rs.	Rs.	Rs.	Rs.	Rs.
2.	Artificial forests ...					
	(*a*.)—Formation ...					
	(*b*.)—Protection from fire ...					
	(*c*.)—Improvement and conversation ...					
	(*d*.)—Fencing and enclosing ...					
	V.—RENT OF LEASED FORESTS ...					
	VI.—COST OF COLLECTING DUTY OR REDUCE OF FOREIGN OR PRIVATE FORESTS IMPORTED INTO BRITISH TERRITORY ...					
	VII.—WORKS OF UTILITY FOR THE DEVELOPMENT OF FORESTS—					
1.	Roads and bridges ...					
2.	Buildings and offices ...					
3.	Compensation for land taken up for forest purposes, or for extinction of forest rights ...					
4.	Other works ...					
	VIII.—COST OF DEPARTMENTAL CATTLE—					
1.	Purchase of stock ...					
2.	Hire of stock ...					
3.	Feed and keep of cattle ...					
	IX.—COST OF DEPARTMENTAL PLANT AND TOOLS—					
1.	For timber and wood operations ...					
2.	For other purposes ...					
	X.—MISCELLANEOUS CHARGES—					
1.	Refunds ...					
2.	Law charges ...					
3.	Other charges ...					
	TOTAL OF A—CONSERVANCY AND WORKS ...					
	B.—Establishments.					
	I.—SALARIES—					
1.	Pay of Conservator ...					
2.	Pay of Control and Executive Officers ...					
4.	Protective establishments ...					
3.	Office establishments ...					
5.	Deputation and special allowances ...					
	II.—TRAVELLING ALLOWANCES.					
1.	Conservator ...					
2.	Control and Executive Officers ...					
3.	Protective establishments ...					
4.	Office establishments ...					
	III.—CONTINGENCIES—					
1.	Stationery ...					
2.	Office rent, and carriage of tents and records ...					
3.	Pay of police guards ...					
4.	Sundries ...					
5.	Official postage ...					
	TOTAL OF B—ESTABLISHMENTS ...					
	GRAND TOTAL OF ALL EXPENDITURE ...					

APPENDIX II.

(Sample of estimate) and proposals for a Plantation of 6,020 *acres.*

Area in acres.	Species of tree to be grown.	Nature of work.	Days.	Cost of material and labour.	BONA FIDE COST OF CULTIVATION. Favorable soil.	Unfavorable soil.	Very unfavorable soil.	Estimate headings.	REMARKS.
		Survey of the area, and dividing it into blocks.	No.	Rs.	Rs.	Rs.	Rs.		
		One Surveyor, at Rs. 100 per mensem	90	300	...	...	...	A III—3.	
		8 Khalassies, at Rs. 6 per mensem	720	144	...	...	...	Ditto.	
		Demarcation.							
		60 Boundary pillars, at Rs. 4 each	...	240	...	...	...	A III—1.	
		320 Compartment pillars (pottery), at As. 8 each ...	...	160	...	...	...	Ditto.	
		A Forest house, as per Department Public Works estimate	...	4,000	...	...	...	A VII—2 ...	This includes out-houses and a well
		4 Sub-Overseers' houses, as per Department Public Works estimate	...	800	...	...	...	Ditto.	
		16 Watchers' huts, as per Department Public Works estimate	...	800	...	...	...	Ditto.	
		4 Coolies' " " " ...	...	400	...	...	...	Ditto ...	The coolies come mostly
		Nurseries.							
20	Dalbergia sissoo and Morus alba ...	20 Kutcha wells, at Rs. 50 each	...	...	...	1,000	...	A IV. 2 (*a* ...	The soil containing a large proportion of sand, the wells have to be protected by Pilchi well bands.
		10 Maunds of seed, at Re. 1 per maund	...	...	10	...	...	Ditto.	
		Preparation of soil, 10 acres, at Rs. 70 per acre ...	...	...	700	...	...	Ditto.	
		" " 10 " at Rs. 100 " ...	...	...	...	1,000	...	Ditto.	
		Sowing of 20 acres of nursery, at 500 square feet per day (2 annas)	1,720	...	215	...	...	Ditto.	
		Watering 20 acres for 8 months, at Rs. 20 per well per month	...	...	3,200	...	...	Ditto.	
		Weeding nurseries, at Rs. 10 per acre	...	...	200	...	...	Ditto.	
3,000	Ditto ...	Transplanting 18-month plants over 3,000 acres, at 6 feet apart = 3,630,000—3,630,000 holes, 1'—1' ...	40,333	...	5,042	...	...	Ditto ...	Coolies, at 2 annas each.
		Digging out 3,630,000 plants	36,300	...	2,269	...	...	Ditto ...	The "Arboriculture Manual" gives tables which will facilitate all calculations of this kind.
		Transport of 3,630,000 "	36,300	...	2,269	...	...	Ditto	
		Planting 3,630,000 plants	72,600	...	4,539	...	...	Ditto.	
		Carried over ...		6,744	18,444	2,000	...		

Sample of estimate, and proposals for a Plantation, &c.,—(Continued).

Area in acres.	Species of tree to be grown.	Nature of work.	Days.	Cost of material and labour.	BONA FIDE COST OF CULTIVATION.			Budget headings.	REMARKS.
					Favourable soil.	Unfavorable soil.	Very unfavorable soil.		
			No.	Rs.	Rs.	Rs.	Rs.		
		Brought forward —		6,744	18,444	2,000			
1,000	Dalbergia Sissoo and Morus alba.	1,210,000 Lobia P—P — ... —	16,000	...	—	—	2,000	A IV—2 (a)	
		Digging out 1,210,000 plants — ... —	16,000	—	—	2,000	...	Ditto.	
		Transport 1,210,000 plants — ... —	12,100	—	756	—	...	Ditto.	
		Planting 1,210,000 plants ... — ...	24,200	...	1,512	—	—	Ditto.	
1,000	Dalbergia Sissoo Terminalia.	Water-course [illegible] c. ft., at Rs. 2 per 1,000 ...	—	2,000	—	—	[illegible]	Ditto.	
		One pukka tank per Department Public Works Estimate ... ... —	...	2,000	...	—	—	A VII—4.	
		4 small sluices — — ... —	—	400	—	—	—	Ditto.	
		4 [illegible] running feet of water-course I—I' —	—	6,720	—	—	—	A IV—2a.	
		Digging [illegible],000 running feet	5,450	—	681	—	—	Ditto.	
		250 mounds weed, at Re. 1 per mound —	—	...	250	—	—	Ditto.	
		Sowing 2,[illegible],000 running feet —	2,705	...	338	—	—	Ditto.	
		Transplanting with a peg 2,[illegible],000 of sissoo ...	1,600	...	200	—	—	Ditto.	
		Preparing 2,[illegible],000 of furrah cuttings —	720	...	90	—	—	Ditto.	
		Planting of Cuttings — — —	500	...	62	—	—	Ditto.	
		Watering 4,000 acres, at Re. 2 ... — —	...	8,000	—	—	...	Ditto.	
1,000	Sissoo and Acacia Arabica.	Ploughing at 5 feet apart, Re. 2 per acre — ...	—	...	2,000	—	—	Ditto.	
		5 to maunds of seed, at Re. 1 per maund ... —	...	—	500	—	—	Ditto.	
		Sowing and covering, at 8 annas per acre — ...	—	—	500	—	—	Ditto.	
	Enquiry — —	For supervision the whole area, 15 per cent. of cost on actual cultivation — ... ... —	—	—	4,000	...	—	Ditto.	
	Fees at 5 rs. hundred	Rs. 6,000 at Re. 1-0 per mile — ...	—	6,000	—	—	...	A VII—1.	
	Supervision —	Supervision during cultivation to extend over 8 years, Travelling charges for executive officer, at Rs. 250 per mensem	12,000	—	—	—	—	B1—2.	
		2 Foresters, at Rs. 25 each ... — —	4,800	...	—	—	—	B1—4.	
		8 Forest guards, at Rs. 6 each —	7,680						
		Travelling allowance — ... —	6,000	—	...	...	...	B11—2 & 3.	
	Maintenance up to end of 8 years	— Clearing of jungle and grass, 8,000 acres, at Re. 2 —	—	10,000	—	...	...	A IV—2 (a).	

Thinning 10,000 acres, at Re. 1 per acre	...	...	...	10,000	...	...	...	AIV—2 (c).
Watering 4,000 acres, at Rs. 2	...	...	...	8,000	...	...	...	Ditto.
Clearing of water-courses	...	...	...	2,000	...	...	...	Ditto.
Clearing of roads	...	...	...	2,000	...	...	...	Ditto.
TOTAL Rs.			...	97,604	29,964	4,000	2,000	

ABSTRACT.

AIII—1	...	...	...	400
AIII—3	...	...	...	444
AIV—2 (*a*)	...	...	...	55,684
AIV—2 (c)	...	...	...	32,000
AVII—1	...	...	...	6,000
AVII—2	...	...	...	6,000
AVII—4	...	...	...	2,400
BI	...	...	...	24,640
BII	...	...	...	6,000
TOTAL				1,33,568

(*Explanation to accompany proposals.*)

PROPOSALS FOR A PLANTATION OF 6,020 ACRES AT

I.—Explain the necessity of a plantation near and no other place was selected for the plantation.

II.—Show why the area contain a full description of the property, its boundaries and the rights on it (if any), elevation, soil, sub-soil watering, export roads and markets: state also what is the existing growth or vegetation on the land. If possible, give the average ra the nearest station; also the annual mean temperature; ditto of the three coldest months, November to January; describe the prevailing winds; give also any particulars as to what labor is available.]

[This paragraph

III.—Plan for the division into blocks and compartment, and net-work of roads.

IV.—Plan of cultivation.

[This ought to state, *e. g.*, block 1 and 2, containing compartments 1 to 40 (4,000 acres), form the highest part of the land; the water lies 18 feet below the surface, &c., and I propose to cultivate by transplants (18-month old plants raised by means of well-irrigation on nurseries) *Dalbergia sissoo* and *Morus alba*.

Compartments 41 to 50 of the same description are intersected by a "rajbuha" carrying sufficient water for the irrigation of 1,000 acres.

The levels have been tested by Mr.——, and we are able to flood the whole area.

1,000 acres to be cultivated with *sissoo* sowing, planting of young *sissoo* seedlings 9-10 month old, and *tamarix* cuttings.

The rest of the land, the "sailaba" part of the plantation, to be cultivated by rain sowings of *Dalbergia sissoo* and *Acacia Arabica*.]

V.—Order in which the work will be carried out year by year, stating yearly area and number of compartments taken in hand.

VI.—Supervision and official building.

VII.—Maintenance of plant and tools.

VIII.—Probable financial result.

[4]

12
137

FROM A. O. HUME, ESQ., C.
Secretary to the

To *The Secret*

Department of Agriculture,
Revenue and Commerce,
Foreste

SIR,

IN forwarding the acco
No. 89, dated 15th instant
I am directed to request that every
the charge of any accounts, may
to familiarize officers with the ne
books and forms as well as the estim

2. I am to request that all a
the new headings from the commenc
1st, 1874.

3. It is hoped that before tha
ready, so that it will be advisable to
not to indent for large supplies of th
changed on the 1st April.

4. I am to request that the
budget is due, that all the provis
especially as regards the prohib
one total or to introduce variation
pilation of the budgets into one sheet

5. I am further to request that all
in manuscript or print, on paper of fool
being carried over from sheet to sheet.

6. This is preferable to the use of
the whole of the estimate figures in one

I

nment of India,

to the Governme
of Bradna

alcutta, the 15 January 1874.

40 copies of the Resolution
ng a new form of budget estimate,
icer who reads English and has
hed with a copy, the object being
gs, which will affect the account

ooks and forms may be adapted to
the next official year, *viz.*, April

e new Account Code will also be
ers in charge of Account Offices
ns, &c., which are liable to be

re may be taken, when the next
Resolution are complied with,
together several sub-heads into
adings, which render the com-
ffice very difficult.

s may be uniformly submitted,
ize; the figures, where necessary,

rge sheets of paper containing

e honour to be,
SIR,
ur most obedient servant,

A. O. Hume

he Government of India.

1873.

GOVERNMENT OF INDIA.

DEPARTMENT OF AGRICULTURE, REVENUE AND COMMERCE.

FORESTS.

RESOLUTION.

Nos. —

Rev: No 225/74.

Dated Calcutta, the December 1873.

SUBJECT.

PREPARATION of the Budget Estimates of the Forest Department.

O. S. G. P., No. 306, A., E. & C., 8-1-74—600.

Circular No. 7-8-79
12 March 72 — 110-113

23-2-15—A

Vide G.O. 11 June 1874 No. 91 Rev.

No. 137.

Communicated to the Bd. of Revenue for their information and guidance.

27th January 1874.

No. 1548/82 of Rev.
21.2. Insp.r of Mines
31.3. Accts Genl.
} dtd. 28th Jan.

1874.

GOVERNMENT OF INDIA.

PARTMENT OF AGRICULTURE, REVENUE AND COMMERCE.

FORESTS. No. 225

Nos. 2-

Calcutta, the 27th January 1874.

Read No. 137 - 27 January 74

SUBJECT.

CIRCULATING the Budget Resolution.

O. S. G. P.—No. 475, A., R. & C.—14-1-74.—300.

Circular Order

Ren. Dept.
30. Jany 1874

No 137 13

2/13 30/1

To the Lee Govt of India
Financial Dept

Dept. Revenue Stamps &c

Sir -

I am forwarding the accompanying papers for submission to the Govt of India, I am directed to request that, as suggested by the adv. Genl. the G. G. in C. may be pleased to remit the fees leviable under Article I of Schedule I of the "Court Fees Act: 1870" on all plaints in Summary Suits brought under Madras Act VIII of 1865, being "An Act to consolidate & improve the "Laws wh define the proceedings to be taken "for the recovery of Rent."

2. These suits are brought by the tenant against the landholder, or are in the nature for adjustment of the terms of tenancy; by the tenant when aggrieved by a distraint, or by any proceedings taken under colour of the Act. Section 75 declared all such suits exempt from Stamps duties, but this Section was repealed by the "Court Fees Act, 1870", and the case of Summary Suits under Madras Act VIII, 1865 appears, in the opinion of the Adv. Genl, to have been overlooked when the existing laws were consolidated.

D. F. 22/1-74

Copy of Govt
16th Jany 1874
No 70
Ditto No 136 - 30th Jany 74.

Before Collectors,

23/1

any person aggrieved by

Dept. with Despatch of 2 Feby 74
2nd Feby 74

13/

To Govt. of India

Asking for remission of Court Fees, on Summary Suits, Madras Act VIII/65. for the Recovery of Rent.