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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

6th September 1877, No. 2,657.

Read the following paper:—

No. 96. Extract from the Proceedings of the Government of India in the Department of Revenue, Agriculture, and Commerce (Forests), dated Simla, 23rd August 1877, No. 28-1063—1077-F.

Read again—

A Resolution by this Department, No. 17-670 [illegible]3, dated the 31st July 1876, reviewing the Budget Estimates of the Forest De[illegible]nt in the British Provinces under the Government of India for 1876-77.

Read also—

The Budget Estimates of the Forest Department for 1877-78, and the provisional orders passed on them.

Read also Financial Resolutions—

Nos. 1,853, dated the 31st March 1877, and 327, dated the 3rd May 1877, communicating the figures finally accepted as the Receipts and Charges for 1876-77 and 1877-78.

RESOLUTION.

THE provisional orders of the Government of India on the Budget Estimates of the Forest Department for 1877-78 were communicated in January and February last to the several Local Governments and Administrations; with the exception of a small alteration in the case of Coorg those figures were excepted in the orders of 31st March last, and it now only remains briefly to review the estimates of the year.

2. The usual tabular statement is appended to this Resolution. It embodies the figures of the British Provinces under the Government of India, and excludes those of Madras, Bombay, Mysore, and Hyderabad, upon the estimates of which separate orders have been passed.

3. The actual receipts and charges for 1875-76, compared with the estimates, are as follows:—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Bengal	1,99,000	2,38,000	1,98,274
North-Western Provinces	9,66,000	9,38,000	9,69,698
Punjab	7,85,000	7,95,000	9,05,742
Oudh	2,90,000	2,80,000	2,94,658
Central Provinces	6,73,000	7,15,000	7,25,335
British Burma	10,40,000	14,50,000	17,79,020
Assam	85,000	1,10,000	1,07,302
Coorg	84,000	76,500	1,07,457
Ajmere	2,000	500	410
Surveys	...	...	...
Total Receipts ...	41,24,000	46,03,000	50,87,896

——	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Bengal	1,33,000	1,72,000	1,39,086
North-Western Provinces	6,36,000	5,40,000	5,37,914
Punjab	6,58,500	6,04,600	5,54,226
Oudh	1,72,000	1,83,000	1,98,415
Central Provinces	3,44,000	3,73,000	3,70,763
British Burma	7,18,000	9,50,000	8,14,749
Assam	61,000	62,000	61,884
Coorg	48,240	41,000	37,679
Ajmere	29,500	29,000	27,346
Surveys	67,500	67,000	58,993
Total Charges ...	28,67,740	30,21,000	28,01,055
Surplus ...	12,56,260	15,82,000	22,86,841

The actual receipts and the surplus have been much better than was anticipated when the estimates were prepared, while the expenditure has approximated closely to the estimates.

4. From a financial point of view the year 1875-76 has been exceptionally favorable. The following statement shows the figures compared with those of the two preceding years :—

——	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.
Receipts	45,92,151	42,43,710	50,87,896
Charges ... A	19,20,500	21,20,330	19,05,401
Charges ... B	8,46,120	8,28,740	8,95,654
Total ...	27,66,620	29,49,070	28,01,055
Surplus ...	18,25,531	12,94,640	22,86,841

5. The large increase under "Receipts" as compared with preceding years is chiefly due to the large timber sales effected in Burma, which were stimulated by the high prices realized. In the Punjab also the sales, chiefly of Deodar timber, produced more than had been anticipated, and in Coorg large quantities of sandal-wood were sold at unusually high prices. In the Central Provinces the revenue is increasing slowly but steadily, and this is chiefly due to the rising demand for wood, bamboos, and other forest produce in nearly all districts.

6. Making the allotment adopted in paragraph 36 of the Review of the Annual Report of 1874-75, it is observed that of the working charges under A, Rs. 15,42,738 was the outlay on the production of revenue. For the demarcation, formation and improvement of the forests, a sum of Rs. 3,62,663 was expended, the details of which are as follows, the figures for 1874-75 being placed side by side with them for comparison :—

	1874-75 Rs.	1875-76 Rs.
A. III.—Cost of forest organization, such as the cutting of demarcation lines, the erection of boundary marks, the preparation of working plans and surveys	27,837	38,660
A. IV. 1.—Cost of the treatment and improvement of natural forests	68,115	66,006
A. IV. 2.—Cost of the creation of artificial forests	89,416	1,01,365
A. V.—Rent of leased forests	42,508	38,752
A. VII.—Works of utility for the development of the forests, such as roads, bridges, and the like	97,068	1,17,680
Total ...	3,24,944	3,62,663

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7. The financial transactions of the Forest Department may be exhibited as follows :—

		Rs.	Rs.	Rs.
Receipts		.....	.....	50,87,896
A. Charges on account of Revenue ...		15,42,738		
A. Do do Improvement...		3,62,663		
Total A ...		...	19,05,401	
B. Charges on account of establishments		.....	8,95,654	
Total Charges ...		.....	.....	28,01,055
Surplus ...		.....	.....	22,86,841

In reviewing the actuals of 1874-75 it was remarked that a very small amount had been expended on the main work of the Forest Department, viz., the demarcation, formation, and improvement of the forests, and that the means for more vigorous action in this respect must be obtained, if possible, by a more rigid economy in the expenditure on timber operations. The amount spent in 1875-76 on the formation and improvement of the Government forest domains has exceeded the expenditure incurred on this account in previous years, and the result is satisfactory as far as it goes. But much more remains to be done in this respect, and His Honor the President in Council desires again to state that though the production of as large a surplus annual revenue as possible from the Government forests is a necessity, yet the chief aim to be kept in view must be to increase the area and productive powers of those estates.

8. The figures of the Regular Estimates of 1876-77 as compared with the Budget Estimate are as follows :—

——	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Bengal	2,40,000	2,30,000
North-Western Provinces	16,82,000	7,97,000
Punjab	7,45,000	6,12,000
Oudh	3,00,000	3,50,000
Central Provinces	7,00,000	7,20,000
British Burma	13,00,000	16,50,000
Assam	1,10,000	70,000
Coorg	66,500	76,000
Ajmere	500	500
Total Receipts ...	45,44,000	45,06,000
Bengal	97,000	70,000
North-Western Provinces	5,85,000	5,24,500
Punjab	3,67,000	2,80,000
Oudh	1,40,000	1,21,000
Central Provinces	1,94,000	1,85,000
British Burma	5,39,000	7,60,000
Assam	42,000	40,000
Coorg	23,500	23,000
Ajmere	12,000	12,000
Surveys	12,140	8,000
Total A Conservancy and Works ...	20,11,640	20,23,500
Bengal	1,16,000	1,20,000
North-Western Provinces	1,50,000	1,49,500
Punjab	2,38,000	2,55,000
Oudh	52,000	62,000
Central Provinces	1,41,000	1,25,000
British Burma	2,08,000	1,90,000
Assam	53,000	45,000
Coorg	15,000	15,000
Ajmere	12,000	12,000
Surveys	55,360	52,000
Total B Establishments ...	10,55,360	10,25,500
Grand Total of Charges ...	30,67,000	30,49,000
Surplus ...	14,77,000	14,57,000

The figures of the Regular Estimate were telegraphed by the Local Governments and Administrations in February last: they approximate closely to the Budget Estimate for the year.

9. The following statement exhibits the estimated Receipts and Charges for 1877-78, proposed by Local Governments and Administrations, and those at first provisionally sanctioned, and now finally sanctioned by the Government of India:—

Provinces.	Proposed by Local Governments.	Provisionally sanctioned by the Government of India.	Finally sanctioned by the Government of India.
	Rs.	Rs.	Rs.
Bengal	3,07,000	3,00,000	3,00,000
North-Western Provinces	7,00,000	7,00,000	7,00,000
Punjab	7,28,960	7,30,000	7,30,000
Oudh	3,13,000	3,10,000	3,10,000
Central Provinces	6,90,000	7,00,000	7,00,000
British Burma	13,32,000	12,50,000	12,50,000
Assam	1,21,500	70,900	70,000
Coorg	74,000	80,000	81,500
Ajmere	500	500	500
Surveys	...	...	...
Total Receipts	42,66,960	41,40,500	41,42,000
Bengal	1,00,000	1,02,000	102,000
North-Western Provinces	3,46,755	2,80,000	2,80,000
Punjab	3,52,484	3,50,000	3,50,000
Oudh	1,20,600	1,40,000	1,40,000
Central Provinces	2,12,700	2,13,000	2,13,000
British Burma	6,63,450	6,20,000	6,20,000
Assam	54,000	50,000	50,000
Coorg	22,200	22,000	22,500
Ajmere	8,792	8,800	8,800
Surveys	11,300	11,300	11,300
Total A Conservancy and Works	19,01,281	17,97,100	17,97,600
Bengal	1,30,000	1,18,000	1,18,000
North-Western Provinces	1,59,077	1,57,000	1,57,000
Punjab	2,65,221	2,40,000	2,40,000
Oudh	60,630	60,000	60,000
Central Provinces	1,47,450	1,44,000	1,44,000
British Burma	2,21,400	2,12,000	2,12,000
Assam	54,000	50,000	50,000
Coorg	19,000	19,000	19,000
Ajmere	10,687	8,200	8,200
Surveys	58,080	56,200	56,200
Total B Establishments	11,25,545	10,64,400	10,64,400
Grand Total of Expenditure	30,26,826	28,60,500	28,62,000
Surplus	12,40,134	12,80,000	12,80,000

10. Compared with the actuals of 1875-76, the amounts are as follows:—

		1875-76.	1877-78.
		Rs.	Rs.
Receipts		50,87,896	41,42,000
Charges...	A	19,05,401	17,97,600
	B	8,95,655	10,64,400
	Total	28,01,056	28,62,000
	Surplus	22,86,840	12,80,000

11. The estimated receipts are much less than were realized in 1875-76, but the decrease occurs in the *North-Western Provinces*, where a falling off in the demand for sleepes is expected, and in the *Punjab*, where arrangements have been made to concentrate the work of the Department and to confine it to a few of the forest divisions only. It is not expected that the same high prices for timber will be realized in *British Burma*, as was the case in 1875-76. Nor will the Department in that Province have the benefit of the large outstanding collections which augmented the receipts of that year. In *Coorg* also the anticipated sale of sandalwood is estimated at the ordinary instead of the exceptionally high rates attained in 1875-76; while in *Assam* the falling off in the estimated receipts is due to the exclusion from the forest accounts of the revenue from the Soom forests and the elephant mehals.

12. The working charges are Rs. 1,07,601 less than the actuals of 1875-76. In that year Rupees 15,81,100 were expended for the production of revenue, and Rupees 3,24,300 for the organization and improvement of the forests. For 1877-78 the proportion is estimated at Rupees 13,59,980 for the production of revenue, and Rupees 4,37,620 for the organization and improvement of the forests. It is satisfactory that it has been possible to assign a large proportion of the estimated outlay of the Department for the organization and improvement of the forests.

13. A considerable increase has been sanctioned under Establishment charges in almost all provinces. The results placed side by side with the actuals for 1874-75 and 1875-76 are as follows:—

——	1874-75.	1875-76.	1877-78.
	Rs.	Rs.	Rs.
Salaries	6,61,994	7,19,782	8,74,060
Travelling allowances	1,23,434	1,28,221	1,45,170
Contingencies	43,312	47,652	45,170
Total	8,28,740	8,95,655	10,64,400

His Honor the President in Council is aware that as the work of the Forest Department progresses, as the area of demarcated reserves is increased, and as more progress is made in their improvement and systematic management, some increase in the cost of both superior and subordinate establishments is unavoidable. But His Honor in Council desires to repeat what was said when reviewing the Budget Estimates for 1876-77, that Local Governments and Administrations must endeavor to keep the establishment charges down at as low a figure as possible.

ORDER.—Ordered, that a copy of this Resolution, with the tabular statement referred to in paragraph 2, be forwarded for information and guidance to the Local Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys.

Govt. of Bengal.
" of N.-W. Provs. and Oudh.
" of the Punjab.
Chief Commr. of the Central Provs.
Chief Commr. of British Burma.
" of Coorg.
" of Ajmere.
" of Assam.

Ordered also, that a copy of the same, with a copy of the Financial Resolutions noted in the margin, be forwarded to the Governments of Madras and Bombay.

No. 1,853, dated the 31st March 1877.
No. 327, " 3rd May 1877.

Ordered also, that a copy be forwarded for information to the Chief Commissioner of Mysore, the Resident at Hyderabad, the Financial Department, and the Comptroller General.

(True Extract.)

(Signed) G. H. M. BATTEN,
Offg. Secy. to the Govt. of India.

BUDGET ESTIMATE OF THE FORESTS DEPARTMENT FOR 1877-78.

Budget Heads.	Bengal.							North-Western Provinces.							Punjab.						
	Actuals 1875-76.	Sanctioned Budget Estimate 1877-77.	Regular Estimate 1876-77.	Budget Estimate 1877-78.	Amendments by the Government of India.	Actuals 1875-76.	Sanctioned Budget Estimate 1876-77.	Regular Estimate 1876-77.	Budget Estimate 1877-78.	Amendments by the Government of India.	Actuals 1875-76.	Sanctioned Budget Estimate 1876-77.	Regular Estimate 1876-77.	Budget Estimate 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.															
I. Revenue from wood	8,79,496	9,60,318	6,17,049	6,17,049	6,17,049	7,21,400	5,54,900	...	...	...	...	...	...	...	...
II. Revenue from minor produce	80,453	87,804	76,546	76,546	76,546	1,08,688	1,89,350	...	...	...	...	...	...	...	...
III. Duty on produce of foreign, or private forests imported into British Territory	...	4,380	...	6,405	6,405	15,644	8,850	...	...	...	9,05,742	7,45,000	6,12,000	7,25,060	7,50,000
IV. Miscellaneous	9,761	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, Receipts	10,69,598	10,52,502	7,97,000	7,00,000	7,00,000	9,05,742	7,48,000	3,67,000	2,80,000	2,80,000	3,52,484	2,50,000	2,55,000	2,65,221	2,40,480
EXPENDITURE.															
A.—Conservancy and Works.															
I. Cost of timber operations	2,82,396	4,74,634	...	2,36,889	1,80,000	2,30,862	2,35,870	1,83,094	2,02,000	...	1,89,413	1,88,000	2,11,380	1,90,000	...
II. Cost of collecting minor produce	18,581	18,590	...	15,540	10,000	652	670	...	40,000	...	870	800	40,800	40,000	...
III. Cost of forest organization	4,436	4,370	...	3,787	3,500	9,744	22,000	38,087	...	...	18,020	13,000	13,041	10,000	...
IV. Cost of the treatment and creation of forests	...	...	...	27,313	27,000	48,181	64,000	14,547	11,000	...	85,460	85,000	...	...	...
V. Rent ... leased forests	18,103	24,890	...	10,351	10,350	28,351	28,000	...	...	...	40,300	40,000	...	...	...
... ing duty on produce of ... forests imported	10,351	10,351	...	...	...	...	...	...	...	...	...	...	...	...	...
... development	...	...	...	89,360	25,000	7,913	13,600	...	...	...	...	...	...	...	...
... forests	48,918	41,260	...	9,610	9,600	216	350	...	...	...	10,045	10,000	...	...	...
VIII. Cost of Departmental Cattle	8,010	8,550	...	...	...	...	...	...	...	...	940	950	...	...	...
IX. Cost of Departmental Plant and Tools	4,081	3,145	...	3,210	3,200	1,698	2,360	...	...	...	3,166	3,000	...	...	...
X. Miscellaneous Charges	519	1,980	...	1,845	1,350	881	150	...	...	...	250	250	...	...	...
Total of A.—Conservancy and Works ...	3,91,395	5,55,000	5,24,500	3,46,755	2,80,000	3,18,498	3,67,000	2,80,000	2,80,000	2,80,000	3,52,484	3,50,000	2,55,000	2,65,221	2,40,480
B.—Establishments.															
I. Salaries	1,15,564	1,23,000	...	1,30,478	1,30,000	1,83,094	2,02,000	...	...	...	2,11,380	1,90,000	...	...	...
II. Travelling Allowances	19,972	20,000	...	21,146	20,000	38,087	40,000	...	...	...	40,800	40,000	...	...	...
III. Contingencies	6,993	7,000	...	7,455	7,000	14,547	11,000	...	...	...	13,041	10,000	...	...	...
Total of B.—Establishments	1,46,529	1,50,000	1,49,500	1,59,077	1,57,000	2,35,728	2,53,000	2,55,000	2,55,000	2,55,000	2,65,221	2,40,000	2,55,000	2,65,221	2,40,480
Grand Total of all Expenditure	5,37,924	7,35,000	6,74,000	5,05,832	4,37,000	5,54,226	6,20,000	5,35,000	5,35,000	5,35,000	6,17,705	5,90,000	5,10,000	5,30,442	4,80,960
Surplus	4,31,784	3,47,000	1,23,000	1,94,168	2,63,000	3,51,516	1,25,000	77,000	77,000	77,000	1,11,355	1,40,000	...	...	...
Deficit	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Budget Heads.	Bengal.					North-Western Provinces.					Punjab.				
	Actuals 1875-76.	Sanctioned Budget Estimate 1876-77.	Regular Estimate 1876-77.	Budget Estimate 1877-78.	Amendments by the Government of India.	Actuals 1875-76.	Sanctioned Budget Estimate 1876-77.	Regular Estimate 1876-77.	Budget Estimate 1877-78.	Amendments by the Government of India.	Actuals 1875-76.	Sanctioned Budget Estimate 1876-77.	Regular Estimate 1876-77.	Budget Estimate 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.															
I. Revenue from wood	1,65,812	2,11,700	...	2,62,300	2,60,000	...	...	...	...	...	...	...	...	...	...
II. Revenue from minor produce	22,853	20,000	...	44,500	30,000	...	...	...	...	...	...	...	...	...	...
III. Duty on produce of foreign, or private forests imported into British Territory	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IV. Miscellaneous	9,609	8,300	...	10,300	10,000	...	...	...	...	...	...	...	...	...	...
Total, Receipts	1,98,274	2,40,000	2,30,000	3,07,000	3,00,000	...	...	...	...	...	...	...	...	...	...
EXPENDITURE.															
A.—Conservancy and Works.															
I. Cost of timber operations	30,174	48,460	...	58,150	60,150	...	...	...	...	...	...	...	...	...	...
II. Cost of collecting minor produce	646	1,700	...	150	150	...	...	...	...	...	...	...	...	...	...
III. Cost of forest organization	2,250	6,500	...	5,460	6,460	...	...	...	...	...	...	...	...	...	...
IV. Cost of the treatment and creation of forests	8,008	15,000	...	13,710	13,710	...	...	...	...	...	...	...	...	...	...
V. Rent ... leased forests	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
... ing duty on produce of ... forests imported	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
... development	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
... forests	10,305	2,700	...	6,700	6,700	...	...	...	...	...	...	...	...	...	...
VIII. Cost of Departmental Cattle	14,335	8,300	...	11,200	11,200	...	...	...	...	...	...	...	...	...	...
IX. Cost of Departmental Plant and Tools	2,316	13,400	...	3,750	3,750	...	...	...	...	...	...	...	...	...	...
X. Miscellaneous Charges	271	1,100	...	940	940	...	...	...	...	...	...	...	...	...	...
Total of A.—Conservancy and Works ...	68,255	97,000	70,000	1,00,000	1,02,000	...	...	...	...	...	...	...	...	...	...
B.—Establishments.															
I. Salaries	67,879	91,400	...	1,02,600	1,02,000	...	...	...	...	...	...	...	...	...	...
II. Travelling Allowances	7,751	13,000	...	16,700	11,000	...	...	...	...	...	...	...	...	...	...
III. Contingencies	5,210	11,600	...	10,700	6,000	...	...	...	...	...	...	...	...	...	...
Total of B.—Establishments	70,831	1,16,000	1,20,000	1,30,000	1,18,000	...	...	...	...	...	...	...	...	...	...
Grand Total of all Expenditure	1,39,086	2,13,000	1,90,000	2,30,000	2,20,000	...	...	...	...	...	...	...	...	...	...
Surplus	59,188	27,000	40,000	77,000	80,000	...	...	...	...	...	...	...	...	...	...
Deficit	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

BUDGET ESTIMATE OF THE FOREST DEPARTMENT FOR 1877-78—(*Continued*).

Budget Heads.	Central Provinces.					British Burmah.					Oudh.				
	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.															
I. Revenue from wood ...	2,60,995	2,55,500	....	2,71,000	2,70,000	3,80,704	3,42,325	3,82,750	4,81,450	600	3,80,704	3,42,325	3,82,750	4,81,450	600
II. Revenue from minor produce ...	27,686	36,000	....	36,000	35,000	2,60,934	2,66,000	2,94,000	3,04,000	70	2,60,934	2,66,000	2,94,000	3,04,000	70
III. Duty on produce of foreign or private forests imported into British Territory	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IV. Miscellaneous	5,977	5,500	...	6,000	5,000	83,697	82,675	2,68,761	2,15,000	10,000	83,697	82,675	2,68,761	2,15,000	10,000
Total Receipts ...	2,94,658	3,00,000	3,50,000	3,13,000	3,10,000	7,25,335	7,00,000	13,77,020	13,90,000	16,50,000	7,25,335	7,00,000	13,77,020	13,90,000	16,50,000
EXPENDITURE.															
A.—Conservancy and Works.															
I. Cost of operations ...	1,03,321	80,500	...	93,200	69,200	1,39,043	1,43,500	1,61,500	67,600	5,27,608	3,62,750	...	4,81,450	600	
II. Cost of collecting minor produce ...	2,533	3,200	...	3,200	3,300	42,038	...	...	94,000	2,392	2,000	...	3,044	70	
III. Cost of forest organization ...	1,321	2,460	...	2,400	4,800	2,578	4,300	5,300	...	2,392	30,000	...	27,000	27,000	
IV. Cost of the treatment and creation of forests	6,458	12,600	...	7,000	10,000	14,389	4,000	18,200	18,800	47,586	68,000	...	72,500	72,500	
V. Rent of leased forests ...	...	...	...	...	...	...	...	...	4,000	...	...	...	...	...	
VI. Cost of collecting duty on produce of foreign or private forests imported into British India	...	...	...	...	...	...	...	570	2,000	...	...	...	...	...	
VII. Works of utility for the development of forests ...	18,092	20,000	...	12,600	17,500	23,394	24,000	10,350	10,400	12,689	18,100	...	17,500	17,500	
VIII. Cost of Departmental Cattle ...	4,141	7,500	...	7,500	7,000	14,176	12,000	8,950	10,000	41,988	41,000	...	38,500	35,500	
IX. Cost of Departmental Plant and Tools	2,159	8,000	...	3,000	3,000	1,426	3,000	900	2,700	13,613	7,000	...	8,000	8,000	
X. Miscellaneous Charges ...	14,928	800	...	800	800	3,639	2,000	1,000	2,000	8,685	6,250	...	8,000	8,500	
Total of A.—Conservancy and Works ...	1,48,950	1,40,000	1,21,000	1,29,600	1,40,600	2,40,538	1,99,000	1,46,270	2,12,700	6,00,515	5,39,000	7,80,000	6,68,450	6,30,000	
B.—Establishments.															
I. Salaries	38,140	42,000	...	49,980	49,000	1,06,826	1,16,000	1,21,450	1,20,000	1,27,003	1,79,038	...	1,82,792	1,75,000	
II. Travelling Allowances ...	9,408	8,000	...	9,250	9,000	17,599	18,000	18,000	17,000	18,432	18,500	...	28,776	29,000	
III. Contingencies	1,917	2,000	...	2,000	2,000	6,215	8,000	8,000	7,000	8,719	9,384	...	4,000	8,000	
Total B.—Establishments ...	49,465	52,000	62,000	60,830	60,000	1,30,240	1,41,000	1,47,450	1,44,000	1,54,334	2,06,000	1,90,000	2,21,400	2,12,000	
Grand Total of all Expenditure ...	1,98,415	1,92,000	1,83,000	1,90,230	2,00,600	3,70,778	3,40,000	2,85,000	3,69,160	3,57,000	8,47,749	7,47,000	8,89,850	8,42,000	
Surplus ...	96,243	1,08,000	1,67,000	1,22,770	1,10,000	3,54,572	3,60,000	4,66,000	4,10,000	3,89,850	3,43,000	9,84,271	5,58,000	4,47,150	4,18,000
Deficit ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

BUDGET ESTIMATE OF THE FOREST DEPARTMENT FOR 1877-78—(*Continued*).

Budget Heads.	Assam.					Coorg.					Ajmere.				
	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.															
I. Revenue from wood ...	32,667	44,480	...	37,500	37,500	78,181	89,200	44,000	50,000	...	57	67	...	75	75
II. Revenue from minor produce ...	22,479	45,500	...	32,500	7,000	26,556	22,000	25,000	28,500	...	87	87	...	225	225
III. Duty on produce of foreign or private forests imported into British Territory	15,064	24,000	...	1,500	1,500	...	...	...	...	...	...	...	...	...	...
IV. Miscellaneous	37,092	220	...	30,050	4,000	2,726	5,300	5,000	5,000	...	316	...	...	200	200
Total Receipts ...	1,07,302	1,10,000	70,000	1,21,500	70,000	1,07,457	66,500	74,000	78,500	81,500	410	500	500	500	500
EXPENDITURE.															
A.—Conservancy and Works.															
I. Cost of timber operations ...	2,093	3,900	...	10,140	6,140	18,472	14,500	12,650	12,650	...	58	...	...	...	...
II. Cost of collecting minor produce ...	2,422	...	...	...	...	...	...	...	...	...	...	...	...	...	...
III. Cost of forest organization ...	705	2,970	...	7,700	7,700	4,773	4,600	4,100	4,200	4,300	2,108	1,000	...	...	...
IV. Cost of the treatment and creation of forests	14,017	9,169	...	18,020	18,020	2,393	3,100	...	...	...	8,447	...	7,800	7,701	7,700
V. Rent of leased forests ...	60	1,750	...	1,750	1,750	...	...	...	...	...	...	...	...	...	...
VI. Cost of collecting duty on produce of foreign or private forests imported into British Territory	...	...	...	...	...	...	...	900	900	1,000	1,503	1,000	2,500	640	640
VII. Works of utility for the development of forests	4,821	6,439	...	6,950	6,950	263	...	...	...	...	148	...	400	290	290
VIII. Cost of Departmental Cattle ...	6,585	16,539	...	7,400	7,400	43	...	200	200	200	223	200	200	108	170
IX. Cost of Departmental Plant and Tools	2,394	1,403	...	4,890	150	47	...	200	150	150	317	100	100	...	...
X. Miscellaneous Charges ...	160	450	...	150	150	...	...	...	...	...	...	...	...	...	...
Total of A.—Conservancy and Works ...	33,187	42,000	46,000	64,000	50,000	25,991	23,400	18,050	18,200	22,300	12,993	13,000	13,000	8,739	8,800
B.—Establishments.															
I. Salaries	23,870	45,000	...	46,000	44,000	7,914	9,350	18,000	18,000	13,000	11,998	10,000	...	8,742	6,700
II. Travelling Allowances ...	4,000	7,000	...	7,400	6,000	8,320	4,500	5,000	5,000	5,000	1,471	1,000	...	1,295	850
III. Contingencies	827	1,000	...	1,000	1,000	454	1,500	1,000	1,000	1,000	916	1,000	...	650	650
Total of B.—Establishments ...	28,697	53,000	46,000	54,000	50,000	11,688	15,000	19,000	19,000	19,000	14,888	12,000	13,000	10,687	8,200
Grand Total of all Expenditure ...	61,884	95,000	85,000	1,08,000	1,00,000	37,679	38,400	37,050	37,200	41,300	27,346	24,000	24,000	19,479	17,000
Surplus ...	45,418	15,000	...	13,500	...	69,778	28,100	36,950	41,300	40,200	...	...	...	...	...
Deficit ...	...	...	15,000	...	30,000	...	...	...	...	...	26,946	23,500	23,500	18,979	16,500

BUDGET ESTIMATE OF THE FOREST DEPARTMENT FOR 1877-78—(*Continued*).

Survey Branch.

Budget Heads.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Amendments by the Government of India.	Total	Actuals, 1875-76.	Regular Estimate, 1876-77.	Amendments by the Government of India.	Total	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Amendments by the Government of India.	Total	Actuals, 1875-76.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Total
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
RECEIPTS.																
I. Revenue from wood	39,55,534	35,16,421	...	35,16,421	13,24,111	13,73,054	...	13,73,054	12,45,793	10,61,540	...	10,61,540	33,01,874	32,33,124	...	32,33,124
II. Revenue from minor produce	6,06,698	6,67,354	...	6,67,354	69,924	24,160	...	24,160	22,760	1,11,130	...	1,11,130	6,10,291	6,81,271	...	6,81,271
III. Duty on produce of foreign or private forests imported into British Territory.	3,13,825	2,35,000	...	2,35,000	38,690	87,480	8,500	95,980	77,087	79,400	...	79,400	1,91,500	1,91,500	...	1,91,500
IV. Miscellaneous	1,78,589	1,85,225	...	1,85,225	1,67,571	2,29,759	...	2,29,759	2,50,944	2,58,530	...	2,58,530	1,63,286	1,36,105	...	1,36,105
					38,752	44,101	...	44,101	66,401	66,100	...	66,100				
					570	2,000	...	2,000	4,000	4,000	...	4,000				
Total Receipts ...	50,87,596	45,44,000	...	45,44,000	1,17,680	1,08,539	...	1,08,539	1,13,940	1,04,690	...	1,04,690	42,66,950	41,42,000	...	41,42,000
					60,637	97,259	...	97,259	87,689	84,710	...	84,710				
					27,569	32,268	2,300	34,568	27,813	27,610	...	27,610				
					25,587	13,030	500	13,530	14,535	14,840	...	14,840				
EXPENDITURE.																
A.—CONSERVANCY AND WORKS.																
I. Cost of collecting minor produce ...	...	...	...	...	13,24,111	13,73,054	...	13,73,054	12,45,793	10,61,540	...	10,61,540	19,03,401	20,11,640	11,300	20,22,940
II. Cost of collecting minor produce ...	...	...	...	...	69,924	24,160	...	24,160	22,760	1,11,130	...	1,11,130				
III. Cost of forest organization	...	...	...	...	38,690	87,480	8,500	95,980	77,087	79,400	...	79,400	1,91,500	1,91,500	...	1,91,500
IV. Cost of the treatment and creation of forests	3,214	8,940	...	8,940	1,67,571	2,29,759	...	2,29,759	2,50,944	2,58,530	...	2,58,530	1,63,286	1,36,105	...	1,36,105
V. Rent of leased forests	...	...	...	...	38,752	44,101	...	44,101	66,401	66,100	...	66,100				
VI. Cost of collecting duty on produce of foreign or private forests imported into British India.	...	...	...	...	570	2,000	...	2,000	4,000	4,000	...	4,000				
VII. Works of utility for the development of forests	...	...	...	...	1,17,680	1,08,539	...	1,08,539	1,13,940	1,04,690	...	1,04,690				
VIII. Cost of Departmental Cattle	1,912	2,700	...	2,700	60,637	97,259	2,300	99,559	87,689	84,710	...	84,710				
IX. Cost of Departmental Plant and Tools	8	500	...	500	27,569	32,268	500	32,768	27,813	27,610	...	27,610				
X. Miscellaneous Charges	...	...	...	...	25,587	13,030	...	13,030	14,535	14,840	...	14,840				
Total of A.—Conservancy and Works ...	5,134	12,140	...	12,140	19,03,401	20,11,640	11,300	20,22,940	17,97,566	17,97,600	...	17,97,600	42,66,969	42,66,969	...	42,66,969
B.—ESTABLISHMENTS.																
I. Salaries	43,935	44,840	...	44,840	7,19,782	8,62,476	...	8,62,476	8,74,060	9,11,380	...	9,11,380	19,03,401	20,11,640	11,300	20,22,940
II. Travelling Allowances	8,181	8,000	...	8,000	1,26,221	1,38,300	...	1,38,300	1,57,999	1,49,170	...	1,49,170				
III. Contingencies	1,743	2,520	...	2,520	47,651	64,384	...	64,384	66,966	65,170	...	65,170				
Total of B.—Establishments ...	53,859	55,360	...	55,360	8,93,654	10,65,160	...	10,65,160	11,28,845	10,64,400	...	10,64,400	19,03,401	20,11,640	11,300	20,22,940
Grand Total of all Expenditure ...	58,993	67,500	...	67,500	28,01,055	30,07,000	30,000	30,49,000	30,26,326	28,62,000	...	28,62,000	61,70,370	62,78,609	11,300	62,89,909
Surplus ...	...	...	...	...	22,86,841	14,77,000	...	14,57,000	12,50,134	13,80,000	...	13,80,000	...	...	...	...
Deficit ...	58,993	67,500	...	67,500	...	...	...	...	...	...	...	...	61,70,370	62,78,609	11,300	62,89,909

ENCLOSURE 2.

Proceedings of the Government of India in the Finar Department (Accounts and Finance), dated Fort William, 31st Ma.. 877, No. 1,853.

Read the undermentioned papers relating to th estimates of the Forest Department for 1877-78 :—

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 101-103, dated 22nd Janua.. 877.

Do. do. do. Nos. 104—106, dated 22nd January 1877.
Do. do. do. ,, 118—120, ,, 29th ,, ,,
Do. do. do. ,, 205—207, ,, 9th February ,,
Do. do. do. ,, 208—210, ,, ,, ,, ,,
Do. do. do. ,, 211—213, ,, ,, ,, ,,
Do. do. do. ,, 214—216, ,, ,, ,, ,,
Do. do. do. ,, 229—231, ,, 13th ,, ,,
Do. do. do. ,, 232—234, ,, ,, ,, ,,
Do. do. do. ,, 235—237, ,, ,, ,, ,,
Do. do. do. ,, 238—240. ,, ,, ,, ,,

Office Memorandum from the Department of Revenu Agriculture, and Commerce, No 288, dated 16th February 1877, forwarding a rev statement of Forest receipts and charges in the several provinces of British India.

	Receipts. Rs.	Charges. Rs.
India	82,000	1,26,000
Oudh	3,10,000	2,00,000
Central Provinces	7,00,000	3,57,000
British Burma	12,50,000	8,32,000
Assam	70,000	1,00,000
Bengal	3,00,000	2,20,000
North-Western Provinces	7,00,000	4,37 00
Punjab	7,30,000	5,90 00
Madras	4,50,000	4,20 00
Bombay	12,00,000	8,67 00
Total ...	57,00,000	41,49,000

RESOLUTION.—The Governor-General in Council is pleased to accept the figures noted in the margin as the estimated revenues and charges of the Forest Department in 1877-78.

ORDERED that this Resolution be communicated to the Department of Revenue, Agriculture, and Commerce for information and further orders.

(Signed) R. H. HOLLINGBERY,
for Secy. to the Govt. of India.

ENCLOSURE No. 3.

Office Memorandum from the Officiating Under Secretary to the Government of India, Financial Department, to the Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, dated Simla, 3rd May 1877, No. 327.

WITH reference to the Office Memorandum from the Department of Revenue, Agriculture, and Commerce, No. 472, dated 23rd April 1877, the undersigned is directed to furnish the figures which have been accepted as the estimated receipts and charges of the Forest Department for 1876-77 under each province of the Government of India.

	Receipts. £	Charges. £
Government of India	7,700	12,200
Oudh	35,000	18,300
Central Provinces	72,000	31,000
British Burma	1,65,000	95,000
Assam	7,000	8,500
Bengal	23,000	19,000
North-Western Provinces	79,700	67,400
Punjab	61,200	53,500
Madras	43,500	44,500
Bombay	1,17,900	85,800
Total	6,12,000	4,35,200

(Signed E. J. SINKINSON,
Offg. Under Secy. to the Govt. of India.

No. 97. ORDER THEREON, 6 tember 1877, No. 2,657.

Forest, No. 6.

COMMUNICATED to the Board of Revenue and Conservator of Forests.

(1 Extract.)

(Signed) C. E. MASTER,
Secretary to Government.

To the Board of Revenue.
,, the Conservator of Forests.
,, the Financial Department.
,, the Accountant-General.

Ed. A. F. Goodall.

2657/7

Cond. of [1877] Mad...

REVENUE.

No 1853

From the Government of India

Financial Department

(Accounts & Finance)

9

8/263

Fort William the 31st March 1877

Read the under-mentioned papers relating to the estimates of the Forest Department for 1877-78:

Resolution in the Department of Revenue, Agriculture, and Commerce No. 101-103, dated 22nd January 1877—

Ditto —— Ditto —— Ditto No 104/106 dated 22 Jany "

Ditto —— Ditto —— Ditto " 118/120 dated 29 " "

Ditto —— Ditto —— Ditto " 205/207 dated 9 Feby "

Ditto —— Ditto —— Ditto " 208/210 dated " "

Ditto —— Ditto —— Ditto " 211/213 dated " "

Ditto —— Ditto —— Ditto " 214/216 dated " "

Ditto —— Ditto —— Ditto " 229/231 dated 13th " "

Ditto —— Ditto —— Ditto " 232/234 dated " "

Ditto —— Ditto —— Ditto " 235/237 dated " "

Ditto —— Ditto —— Ditto " 238/240 dated " "

Office Memo. from the Department of Revenue, Agriculture, and Commerce No 288. dated 16th February 1877, forwarding a revised Statement of Forest receipts

receipts and Charges in the several provinces of British India.

	Receipts £	Charges £
India	52000	126.000
Oudh	3.10.000	2.00000
Central Provinces	7.00.000	3.57.000
British Burma	12.50 000	8.32.000
Assam	70.000	1.00.000
Bengal	300000	2.20.000
North Western Pros	7.00000	4.37.000
Punjab	7.30.000	590.000
Madras	4.50000	4.20.000
Bombay	12 00000	8.67.000
Total	5792000	4149000

Resolution - The Governor General in Council is pleased to accept the figures noted in the margin as the estimated receipts and charges of the Forest Department in 1877/78

Ordered, that this Resolution be communicated to the Department of Revenue Agriculture, and Commerce for information and further orders.

sd/ R H Hollingbery
for Secy to the Govt of India

(True copy)
Balandras
Supdt Forest Branch, Deptt
Revenue, Agrc & Comce

No 324

Government of India
Financial Department
Simla the 3rd May 1877.

Office Memorandum.

With reference to the Office Memorandum from the Department of Revenue Agriculture and Commerce No 472 dated 23rd April 1877. the undersigned is directed to furnish the figures, which have been accepted as the estimated receipts and Charges of the Forest Department for 1876-77 in each province of the Govt of India

	Receipts £	Charges £
Govt of India	7.700	12.200
Oudh	35.000	18.300
Central Provinces	72.000	31.000
British Burma	1.65.000	95.000
Assam	7.000	8.500
Bengal	23.000	19.000
N.W. Provinces	79.700	67.400
Punjab	61.200	53.500
Madras	43.500	44.300
Bombay	117.900	85800
Total	612000	435200

(True copy)
Balandras
Supdt Forest Branch
Deptt Revenue Agrc & Comce

To The Secretary of Revenue Agriculture and Commerce

sd/ E. J. Sinkinson
Offg Secy to the Govt of India

10/2657

BUDGET ESTIMATE

OF THE

FOREST DEPARTMENT

FOR

1877-78.

86-8-77 w. 265

Lev 3895/78

BUDGET ESTIMATE OF THE FOREST

Budget Heads.	Bengal.				
	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.					
I. Revenue from wood	1,85,812	2,11,700		2,62,300	2,60,000
II. Revenue from minor produce	22,853	20,000		34,500	30,000
III. Duty on produce of foreign or private forests imported into British Territory	..	..		..	..
IV. Miscellaneous	9,609	8,300		10,200	10,000
Total Receipts ..	1,98,274	2,40,000	2,50,000	3,07,000	3,00,000
EXPENDITURE.					
A.—Conservancy and Works.					
I. Cost of timber operations	33,174	40,400		88,120	60,130
II. Cost of collecting minor produce	503	1,700		150	150
III. Cost of forest organization	2,220	6,500		5,400	5,400
IV. Cost of the treatment and creation of forests ..	8,006	13,000		13,710	13,710
V. Rent of leased forests	..	..		..	..
VI. Cost of collecting duty on produce of foreign or private forests imported into British India	..	..		..	..
VII. Works of utility for the development of forests ..	10,305	3,700		6,700	6,700
VIII. Cost of Departmental Cattle	16,762	8,000		11,300	11,300
IX. Cost of Departmental Plant and Tools	2,516	13,200		3,700	3,700
X. Miscellaneous Charges	271	1,100		940	940
Total of A.—Conservancy and Works ..	63,253	87,600	70,000	1,30,020	1,02,030
B.—Establishments.					
I. Salaries	57,370	91,400		1,02,600	1,02,000
II. Travelling Allowances	7,761	13,000		16,700	11,000
III. Contingencies	5,210	11,600		10,700	5,000
Total of B.—Establishments ..	70,331	1,16,000	1,20,000	1,30,000	1,18,000
Grand total of all Expenditure ..	1,33,584	2,13,000	1,90,000	2,30,000	2,20,000
Surplus ..	64,198	27,000	60,000	77,000	80,000
Deficit ..	..	..	..	..	..

DEPARTMENT FOR 1877-78.

North-Western Provinces.					Punjab.				
Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,79,406	9,90,316	..	6,17,049	6,17,049	7,27,400	5,54,000	...	5,86,500	5,67,000
80,451	97,304	..	76,546	76,546	1,65,698	1,81,220	..	1,55,620	1,55,000
..	...	...	...	...	...	..	...	...	...
9,751	4,380	..	6,405	6,405	13,644	8,850	...	7,440	7,500
9,09,698	10,82,000	7,97,000	7,00,000	7,00,000	9,05,742	7,45,000	6,12,000	7,28,960	7,30,000
2,82,396	4,74,634		2,36,380	1,90,000	2,26,862	2,35,870		1,80,414	1,88,000
18,581	15,590		15,640	10,000	652	670		870	800
5,426	4,670		3,737	3,500	9,744	22,000		13,029	13,000
18,103	24,800		27,313	27,000	48,181	64,000		86,450	8 [illegible]
10,351	10,351		10,351	19,350	28,351	28,000		49,300	30,000
...	...		...	...	...	...		...	...
43,918	41,200		39,300	25,000	7,913	13,600		19,045	19,000
8,010	8,550		9,810	9,000	216	360		940	950
4,081	3,145		3,210	3,200	1,698	2,360		3,195	3,100
519	1,960		1,345	1,350	881	150		250	250
3,91,385	5,85,000	5,24,500	3,46,755	2,30,000	3,18,498	3,07,000	2,89,000	3,82,454	3,50,000
1,19,564	1,25,000		1,30,476	1,20,000	1,83,094	2,02,000		2,11,380	1,90,000
19,972	20,000		21,146	20,000	30,087	27,000		30,800	30,000
6,903	7,000		7,455	7,000	14,547	11,000		13,041	10,000
1,46,529	1,50,000	1,50,500	1,59,077	1,47,000	2,35,728	2,40,000	2,55,000	2,65,221	2,40,000
5,37,914	7,35,000	6,74,000	5,05,832	3,77,000	5,54,226	5,26,000	5,25,000	6,17,705	5,80,000
4,31,784	3,47,000	1,23,000	1,94,168	2,63,000	2,31,516	1,35,000	77,000	1,11,255	1,40,000
...	...	...	...	...	...	...	...	...	...

BUDGET ESTIMATE OF THE FOREST

Budget Heads.	Other.				
	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.					
I. Revenue from wood	2,60,995	2,58,800		2,71,000	2,70,000
II. Revenue from minor produce	27,686	30,000		35,000	35,000
III. Duty on produce of foreign or private forests imported into British Territory	...	...		...	...
IV. Miscellaneous	6,077	5,500		6,000	5,000
Total Receipts ...	2,94,758	3,00,000	3,35,000	3,13,000	3,10,000
EXPENDITURE.					
A.—Conservancy and Works.					
I. Cost of timber operations	1,03,531	90,300		93,200	93,200
II. Cost of collecting minor produce	3,539	3,200		3,200	3,200
III. Cost of forest organization	1,321	2,800		2,400	4,800
IV. Cost of the treatment and creation of forests ...	6,498	12,000		7,000	10,000
V. Rent of leased forests	...	...		...	...
VI. Cost of collecting duty on produce of foreign or private forests imported into British India ...	...	...		...	...
VII. Works of utility for the development of forests ...	13,032	20,000		12,500	17,500
VIII. Cost of Departmental Cattle	4,144	7,500		7,500	7,500
IX. Cost of Departmental Plant and Tools	2,153	3,000		3,000	3,000
X. Miscellaneous Charges	14,958	800		800	800
Total of A.—Conservancy and Works ...	1,48,950	1,40,000	1,21,000	1,29,600	1,40,000
B.—Establishments.					
I. Salaries	38,140	42,000	...	40,380	42,000
II. Travelling Allowances	5,408	8,000		9,210	9,000
III. Contingencies	1,917	2,000		2,000	2,000
Total B.—Establishments ...	45,465	52,000	62,000	60,630	60,000
Grand total of all Expenditure ...	1,98,415	1,92,000	1,83,000	1,90,230	2,00,000
Surplus ...	96,343	1,08,000	1,67,000	1,22,770	1,10,000
Deficit ...	...	...	...	...	...

DEPARTMENT FOR 1877-78—*continued.*

Central Provinces.					British Burma.				
Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,80,704	3,42,325	...	3,50,000	3,60,000	14,56,522	10,75,000	...	11,33,500	10,51,500
2,60,934	2,65,000	...	2,50,000	2,50,000	10	...	...	500	500
...	...	...	...	...	2,96,781	2,15,000	...	1,90,000	1,90,000
85,697	22,675	...	90,000	90,000	13,727	10,000	...	8,000	8,000
7,25,335	7,00,000	7,20,000	6,90,000	7,00,000	17,76,020	13,00,000	16,50,000	13,32,000	12,50,000
1,39,043	1,45,300	...	1,61,400	67,400	5,27,393	3,02,750	...	4,84,490	4,44,000
42,058	...	...	...	94,000	2,292	3,000	...	3,000	3,000
2,678	4,500	...	6,200	5,300	6,380	20,000	...	27,000	27,000
14,339	24,000	...	18,200	18,200	37,595	68,900	...	72,500	72,500
...	4,000	...	4,000	4,000	...	...	...	...	...
...	...	...	...	...	570	2,000	...	4,000	4,000
23,204	3,000	...	10,250	16,200	12,669	18,100	...	17,500	17,500
14,176	12,000	...	9,350	10,000	41,098	41,000	...	38,500	35,500
1,426	1,000	...	900	800	15,613	7,000	...	8,000	8,000
3,629	2,000	...	2,700	2,700	5,635	6,250	...	8,500	8,500
2,40,523	1,94,000	1,85,000	2,13,700	2,13,000	6,66,515	5,39,000	7,60,000	6,63,490	6,32,000
1,06,356	1,15,000	...	1,21,450	1,35,000	1,27,002	1,79,936	...	1,82,792	1,75,000
17,599	18,000	...	18,000	17,000	18,432	18,800	...	20,608	20,000
6,245	8,000	...	8,000	7,000	8,796	9,264	...	9,000	8,000
1,30,240	1,41,000	1,35,000	1,47,450	1,59,000	1,54,234	2,08,000	1,30,000	2,21,400	2,12,000
3,70,763	3,35,000	3,10,000	3,60,150	3,67,000	8,14,749	7,47,000	2,50,000	6,83,350	8,32,000
3,54,572	3,60,000	4,10,000	3,29,850	3,43,000	6,64,571	5,53,000	7,00,000	4,47,190	4,18,000
...	...	...	...	...	...	...	...	...	...

BUDGET ESTIMATE OF THE FOREST

Budget Heads.	Assam.				
	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.					
I. Revenue from wood	32,607	44,480	...	57,450	57,500
II. Revenue from minor produce	23,179	45,300	...	32,500	7,000
III. Duty on produce of foreign or private forests imported into British Territory	15,084	20,000	...	1,500	1,500
IV. Miscellaneous	37,092	220	...	30,050	4,000
Total Receipts	1,07,362	1,10,000	70,000	1,21,500	70,000
EXPENDITURE.					
A.—Conservancy and Works.					
I. Cost of timber operations	2,002	2,900	...	10,140	6,140
II. Cost of collecting minor produce	2,322	...	...	...	...
III. Cost of forest organization	766	2,970	...	2,700	2,700
IV. Cost of the treatment and creation of forests	14,037	9,000	...	15,000	15,000
V. Rent of leased forests	50	1,750	...	1,750	1,750
VI. Cost of collecting duty on produce of foreign or private forests imported into British India	...	...	...	...	...
VII. Works of utility for the development of forests	4,821	6,430	...	6,960	6,960
VIII. Cost of Departmental Cattle	6,535	16,550	...	7,400	7,400
IX. Cost of Departmental Plant and Tools	2,394	1,463	...	4,800	4,800
X. Miscellaneous Charges	160	450	...	150	150
Total of A.—Conservancy and Works	33,187	42,000	40,000	54,000	50,000
B.—Establishments.					
I. Salaries	23,870	45,000	...	45,800	44,000
II. Travelling Allowances	4,000	7,000	...	7,400	5,000
III. Contingencies	827	1,000	...	3,000	1,000
Total of B.—Establishments	28,697	53,000	55,000	54,000	50,000
Grand total of all Expenditure	61,884	95,000	95,000	108,000	100,000
Surplus	45,478	15,000	...	13,500	...
Deficit	...	...	25,000	...	30,000

DEPARTMENT FOR 1877-78—*continued.*

Coorg.					Ajmere.				
Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
78,181	39,200	...	44,000	50,000	67	...	...	75	75
26,550	22,000	...	25,000	26,500	37	500	...	225	225
...	...	...	...	...	...	...	...	...	...
2,726	5,300	...	5,000	5,000	316	...	...	200	200
1,07,457	66,500	76,500	74,000	81,500	410	500	500	500	500
18,172	14,500	...	12,650	12,650	68	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,773	4,600	...	4,100	4,200	2,168	1,000	...	...	...
2,303	3,100	...	4,200	4,200	8,447	7,800	...	7,701	7,700
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
283	900	...	900	1,000	1,406	2,500	...	635	640
43	...	...	...	...	148	400	...	288	290
...	200	...	200	200	220	200	...	168	170
47	200	...	150	150	517	100	...	...	...
25,991	23,500	20,000	22,200	23,500	12,963	12,000	12,000	8,792	8,800
7,914	9,300	...	13,000	13,000	11,096	10,000	...	8,742	6,700
3,320	4,500	...	5,000	5,000	1,471	1,000	...	1,295	850
454	1,200	...	1,000	1,000	816	1,000	...	650	650
11,688	15,000	15,000	19,000	19,000	14,383	12,000	12,000	10,687	8,200
37,679	38,500	35,000	41,200	41,500	27,346	24,000	24,000	19,479	17,000
69,778	28,000	38,500	32,800	45,000	...	...	...	...	...
...	...	...	...	...	26,036	23,500	23,500	16,979	16,500

BUDGET ESTIMATE OF THE FOREST

Budget Heads.	Survey Branch.				
	Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.
	Rs.	Rs.	Rs	Rs.	Rs.
RECEIPTS.					
I. Revenue from wood	...	...	...	...	...
II. Revenue from minor produce	...	...	...	...	...
III. Duty on produce of foreign or private forests imported into British Territory	...	...	...	...	...
IV. Miscellaneous	...	...	...	...	...
Total Receipts ...	...	...	...	...	...
EXPENDITURE.					
A.—Conservancy and Works.					
I. Cost of timber operations	...	...	...	...	...
II. Cost of collecting minor produce	...	...	...	...	...
III. Cost of forest organization	3,314	3,940	...	6,500	6,500
IV. Cost of the treatment and creation of forests	...	...	...	...	...
V. Rent of leased forests	...	...	...	...	...
VI. Cost of collecting duty on produce of foreign or private forests imported into British India	...	...	...	...	...
VII. Works of utility for the development of forests ...	...	...	...	...	...
VIII. Cost of Departmental Cattle	1,912	2,200	...	2,300	2,300
IX. Cost of Departmental Plant and Tools	8	500	...	500	500
X. Miscellaneous Charges	...	...	...	...	...
Total of A.—Conservancy and Works ...	5,134	12,140	8,000	11,300	11,300
B.—Establishments.					
I. Salaries	43,825	46,340	...	43,740	44,300
II. Travelling Allowances	6,301	6,000	...	6,000	6,320
III. Contingencies	1,743	2,520	...	5,520	3,380
Total of B.—Establishments ...	53,359	55,360	52,000	55,260	56,000
Grand total of all Expenditure ...	58,493	67,500	60,000	66,560	67,300
Surplus ...	...	...	...	...	...
Deficit ...	58,493	67,500	60,000	66,560	67,300

DEPARTMENT FOR 1877-78—*concluded.*

14/2657

Total.					Remarks.
Actuals, 1875-76.	Sanctioned Budget Estimate, 1876-77.	Regular Estimate, 1876-77.	Budget Estimate, 1877-78.	Amendments by the Government of India.	
Rs.	Rs.	Rs.	Rs.	Rs.	
29,85,934	35,18,421	...	33,01,874	32,33,124	
6,05,096	6,57,354	...	6,70,291	6,81,291	
3,13,825	2,35,000	...	1,91,500	1,91,500	
1,78,539	1,35,225	...	1,63,235	1,36,105	
50,87,896	45,44,000	45,06,000	43,26,960	43,42,020	
13,24,111	13,73,064	...	12,45,793	10,61,540	
69,324	24,169	...	22,760	1,11,150	
88,600	87,430	...	77,057	78,400	
1,67,571	2,20,760	...	2,60,364	2,53,550	
38,752	44,101	...	56,401	58,100	
570	2,000	...	4,000	4,000	
1,17,880	1,08,529	...	1,13,540	1,04,930	
90,637	87,259	...	87,638	84,740	
27,909	32,268	...	27,813	27,610	
29,587	13,050	...	14,533	14,849	
19,05,491	20,11,640	20,25,500	19,01,261	17,97,069	
7,19,782	6,63,476	...	9,11,180	8,74,000	
1,23,221	1,38,900	...	1,57,999	1,45,170	
47,051	54,584	...	56,366	45,170	
8,95,654	10,56,960	10,25,550	11,25,545	10,64,400	
28,01,065	30,67,000	30,43,000	30,26,820	28,61,000	
22,96,941	14,77,000	14,57,000	12,40,134	13,80,000	
..	..	..	..	..	

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No. 28 / 1063—1077 F.

Extract from the Proceedings of the Government of India in the Department of Revenue, Agriculture and Commerce,—dated Simla, the 23rd August 1877.

FORESTS.

READ again—

A Resolution by this Department, No. 17 / 670—683, dated the 31st July 1876, reviewing the Budget Estimates of the Forest Department in the British Provinces under the Government of India for 1876-77.

Read also—

The Budget Estimates of the Forest Department for 1877-78, and the provisional orders passed on them.

Read also Financial Resolutions—

Nos. 1853, dated the 31st March 1877, and 327, dated the 3rd May 1877, communicating the figures finally accepted as the Receipts and Charges for 1876-77 and 1877-78.

RESOLUTION.

THE provisional orders of the Government of India on the Budget Estimates of the Forest Department for 1877-78 were communicated in January and February last to the several Local Governments and Administrations; with the exception of a small alteration in the case of Coorg those figures were accepted in the orders of 31st March last, and it now only remains briefly to review the estimates of the year.

2. The usual tabular statement is appended to this Resolution. It embodies the figures of the British Provinces under the Government of India, and excludes those of Madras, Bombay, Mysore and Hyderabad, upon the estimates of which separate orders have been passed.

3. The actual receipts and charges for 1876-77, compared with the estimates, are as follows:—

	Budget Estimate.	Regular Estimate.	Actuals.
	Rs.	Rs.	Rs.
Bengal	1,99,000	2,38,000	1,98,274
North-Western Provinces	9,66,000	9,38,000	9,69,698
Punjab	7,85,000	7,95,000	9,05,742
Oudh	2,90,000	2,80,000	2,94,658
Central Provinces	6,73,000	7,15,000	7,25,335
British Burmah	10,40,000	14,50,000	17,79,020
Assam	85,000	1,10,000	1,07,302
Coorg	84,000	76,500	1,07,457
Ajmere	2,000	500	410
Surveys	...	...	...
Total Receipts ...	41,24,000	46,03,000	50,87,898
Bengal	1,33,000	1,72,000	1,39,086
North-Western Provinces	6,36,000	5,40,000	5,37,914
Punjab	6,58,500	6,04,000	5,54,226
Oudh	1,72,000	1,83,000	1,98,415
Central Provinces	3,44,000	3,73,000	3,70,763
British Burma	7,18,000	9,50,000	8,14,749
Assam	61,000	62,000	61,884
Coorg	48,240	41,000	37,679
Ajmere	29,500	29,000	27,346
Surveys	67,500	67,000	58,993
Total Charges ...	28,67,740	30,21,000	28,01,055
Surplus ...	12,56,260	15,82,000	22,86,841

The actual receipts and the surplus have been much better than was anticipated when the estimates were prepared, while the expenditure has approximated closely to the estimates.

4. From a financial point of view the year 1875-76 has been exceptionally favourable. The following statement shows the figures compared with those of the two preceding years :—

	1873-74.	1874-75.	1875-76.
	Rs.	Rs.	Rs.
Receipts	45,92,151	42,43,710	50,87,896
Charges ... A	19,20,500	21,20,330	19,05,401
B	8,46,120	8,28,740	8,95,654
Total ...	27,66,620	29,49,070	28,01,055
Surplus ...	18,25,531	12,94,640	22,86,841

5. The large increase under "Receipts" as compared with preceding years, is chiefly due to the large timber sales effected in Burma, which were stimulated by the high prices realized. In the Punjab also the sales, chiefly of Deodar timber, produced more than had been anticipated, and in Coorg large quantities of sandal-wood were sold at unusually high prices. In the Central Provinces the revenue is increasing slowly but steadily, and this is chiefly due to the rising demand for wood, bamboos and other forest produce in nearly all districts.

6. Making the allotment adopted in paragraph 36 of the Review of the Annual Report of 1874-75, it is observed that of the working charges under A, Rs. 15,42,738 was the outlay on the production of revenue. For the demarcation, formation and improvement of the forests, a sum of Rs. 3,62,663 was expended, the details of which are as follows, the figures for 1874-75 being placed side by side with them for comparison :—

	1874-75. Rs.	1875-76. Rs.
A. III.—Cost of forest organization, such as the cutting of demarcation lines, the erection of boundary marks, the preparation of working plans and surveys ...	27,837	38,660
A. IV. 1.—Cost of the treatment and improvement of natural forests	68,115	66,206
A. IV. 2.—Cost of the creation of artificial forests	89,416	1,01,365
A. V.—Rent of leased forests	42,508	38,752
A. VII.—Works of utility for the development of the forests, such as roads, bridges and the like	97,068	1,17,680
Total	3,24,944	3,62,663

7. The financial transactions of the Forest Department may be exhibited as follows :—

	Rs.	Rs.	Rs.
Receipts	.....	.....	50,87,896
A. Charges on account of Revenue ...	15,42,738		
" " Improvement ...	3,62,663		
Total A ...	.....	19,05,401	
B. Charges on account of Establishments	.....	8,95,654	
Total Charges ...	.....	.....	28,01,055
Surplus ...	.....	.....	22,86,841

In reviewing the actuals of 1874-75, it was remarked that a very small amount had been expended on the main work of the Forest Department, *viz.*, the demarcation, formation, and improvement of the forests, and that the means for more vigorous action in this respect must be obtained, if possible, by a more rigid economy in the expenditure on timber operations. The amount spent in 1875-76 on the formation and improvement of the Government forest domains has exceeded the expenditure incurred on this account in previous years, and the result is satisfactory as far as it goes. But much more remains to be done in this respect, and His Honour the President in Council desires again to state that though the production of as large a surplus annual revenue as possible from the Government forests is a necessity, yet the chief aim to be kept in view must be to increase the area and productive powers of those estates.

8. The figures of the Regular Estimates of 1876-77 as compared with the Budget Estimate are as follows:—

	Budget Estimate.	Regular Estimate.
	Rs.	Rs.
Bengal	2,40,000	2,30,000
North-Western Provinces	10,82,000	7,97,000
Punjab	7,45,000	6,12,000
Oudh	3,00,000	3,50,000
Central Provinces	7,00,000	7,20,000
British Burma	13,00,000	16,50,000
Assam	1,10,000	70,000
Coorg	66,500	76,000
Ajmere	500	500
Total Receipts ..	45,44,000	45,06,000
Bengal	97,000	70,000
North-Western Provinces	5,85,000	5,24,500
Punjab	3,67,000	2,80,000
Oudh	1,40,000	1,21,000
Central Provinces	1,94,000	1,85,000
British Burma	5,39,000	7,60,000
Assam	42,000	40,000
Coorg	23,500	23,000
Ajmere	12,000	12,000
Surveys ..	12,140	8,000
Total A Conservancy and Works ..	20,11,640	20,23,500
Bengal	1,16,000	1,20,000
North-Western Provinces	1,50,000	1,49,500
Punjab	2,53,000	2,55,000
Oudh	52,000	62,000
Central Provinces	1,41,000	1,25,000
British Burma	2,08,000	1,90,000
Assam	53,600	45,000
Coorg	15,000	15,000
Ajmere	12,000	12,000
Surveys ..	55,360	52,000
Total B Establishments ..	10,55,360	10,25,500
Grand Total of Charges ..	30,67,000	30,49,000
Surplus ..	14,77,000	14,57,000

The figures of the Regular Estimate were telegraphed by the Local Governments and Administrations in February last: they approximate closely to the Budget Estimate for the year.

9. The following statement exhibits the estimated Receipts and Charges for 1877-78, proposed by Local Governments and Administrations, and those

at first provisionally sanctioned, and now finally sanctioned by the Government of India :—

Provinces.	Proposed by Local Governments.	Provisionally sanctioned by the Government of India.	Finally sanctioned by the Government of India.
	Rs.	Rs.	Rs.
Bengal	3,07,000	3,00,000	3,00,000
North-Western Provinces ..	7,00,000	7,00,000	7,00,000
Punjab	7,28,960	7,80,000	7,30,000
Oudh	3,13,000	3,10,000	3,10,000
Central Provinces	6,90,000	7,00,000	7,00,000
British Burma	13,32,000	12,50,000	12,50,000
Assam	1,21,500	70,000	70,000
Coorg	74,000	80,000	81,500
Ajmere	500	500	500
Surveys	....	....	.....
Total Receipts ..	42,66,960	41,40,500	41,42,000
Bengal	1,09,000	1,02,000	1,02,000
North-Western Provinces ..	3,46,755	2,80,000	2,80,000
Punjab	3,52,434	3,50,000	3,50,000
Oudh	1,29,600	1,40,000	1,40,000
Central Provinces	2,12,700	2,13,000	2,13,000
British Burma	6,63,450	6,20,000	6,20,000
Assam	54,000	50,000	50,000
Coorg	22,200	22,000	22,500
Ajmere	8,792	8,800	8,800
Surveys	11,300	11,300	11,300
Total A Conservancy and Works ..	19,01,281	17,97,100	17,97,600
Bengal	1,30,000	1,18,000	1,18,000
North-Western Provinces ..	1,59,077	1,57,000	1,57,000
Punjab	2,05,221	2,40,000	2,40,000
Oudh	60,630	60,000	60,000
Central Provinces	1,47,450	1,44,000	1,44,000
British Burma	2,21,400	2,12,000	2,12,000
Assam	54,000	50,000	50,000
Coorg	19,000	19,000	19,000
Ajmere	10,687	8,200	8,200
Surveys	58,080	56,200	56,200
Total B Establishments ..	11,25,545	10,64,400	10,64,400
Grand Total of Expenditure ..	30,26,826	28,60,500	28,62,000
Surplus ..	12,40,134	12,80,000	12,80,000

10. Compared with the actuals of 1875-76, the amounts are as follows :—

		1875-76.	1877-78.
		Rs.	Rs.
Receipts		50,87,896	41,42,000
Charges { A ...	... ...	19,05,401	17,97,600
{ B ...	... ...	8,95,655	10,64,400
	Total ...	28,01,056	28,62,000
	Surplus ...	22,86,840	12,80,000

11. The estimated receipts are much less than were realized in 1875-76, but the decrease occurs in the *North-Western Provinces*, where a falling off in the demand for sleepers is expected, and in the *Punjab*, where arrangements have been made to concentrate the work of the Department and to confine it to a few of the forest divisions only. It is not expected that the same high prices for timber will be realized in *British Burma*, as was the case in 1875-76.

Nor will the Department in that Province have the benefit of the large outstanding collections which augmented the receipts of that year. In *Coorg* also the anticipated sale of sandal-wood is estimated at the ordinary instead of the exceptionally high rates attained in 1875-76; while in *Assam* the falling off in the estimated receipts is due to the exclusion from the forest accounts of the revenue from the Soom forests and the elephant mehals.

12. The working charges are Rs. 1,07,801 less than the actuals of 1875-76. In that year Rs. 15,81,100 were expended for the production of revenue, and Rs. 3,24,300 for the organization and improvement of the forests. For 1877-78 the proportion is estimated at Rs. 13,59,980 for the production of revenue, and Rs. 4,37,620 for the organization and improvement of the forests. It is satisfactory that it has been possible to assign a large proportion of the estimated outlay of the Department for the organization and improvement of the forests.

13. A considerable increase has been sanctioned under Establishment charges in almost all provinces. The results placed side by side with the actuals for 1874-75 and 1875-76 are as follows :—

	1874-75.	1875-76.	1877-78.
	Rs.	Rs.	Rs.
Salaries	6,61,994	7,19,782	8,74,060
Travelling allowances	1,23,434	1,28,221	1,45,170
Contingencies	43,312	47,652	45,170
Total ...	8,28,740	8,95,655	10,64,400

His Honour the President in Council is aware that as the work of the Forest Department progresses, as the area of demarcated reserves is increased, and as more progress is made in their improvement and systematic management, some increase in the cost of both superior and subordinate establishments is unavoidable. But His Honour in Council desires to repeat what was said when reviewing the Budget Estimates for 1876-77, that Local Governments and Administrations must endeavour to keep the Establishment charges down as low a figure as possible.

Order.—Ordered, that a copy of this Resolution, with the tabular statement referred to in paragraph 2, be forwarded for information and guidance to the Local Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys.

Govt. of Bengal.
„ of the N.-W. Provs. and Oudh.
„ of the Punjab.
Chief Commr. of the Central Provs.
Chief Commr. of British Burma.
„ of Coorg.
„ of Ajmere.
„ of Assam.

Ordered also, that a copy of the same, with a copy of the Financial Resolutions noted in the margin, be forwarded to the Governments of Madras and Bombay.

No. 1853, dated the 31st March 1877.
„ 327, dated the 3rd May 1877.

Ordered also, that a copy be forwarded for information to the Chief Commissioner of Mysore, the Resident at Hyderabad, the Financial Department, and the Comptroller General.

(True Extract.)

J. M. Hatton

Offg. Secretary to the Government of India.

C. 1. 28 + 1072

To The Secretary to the Govt of Madras

Revenue Department
No 3895

1877.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

FORESTS.

No. 2657.
Communicated
to the Board of Revenue
and Conservator of
Forests.
6-9-77

RESOLUTION.

No. 28 / 1063—1077 F.

Dated Simla, the 23rd August 1877.
Rec^d 4 September

1. P. W. D. Revenue 6-9-77
2. Comm^r of Forests
3. Financial Depts
4. Accountant General

SUBJECT.

REVIEW of the Budget Estimates of the Forest Department in the British Provinces under the Government of India for 1877-78.

Govt. Central Branch Press, Simla.—No. 337 R., A. & C.—27-8-77.—250.

With Under