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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. B.P. No.	1882	Press. Mis.
Dated	21.11.1878	197

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Not to be folded or roughly handled

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GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

21st November 1878, No. 1,882.

Read the following paper :—

No. 278. Extract from the Proceedings of the Government of India in the Department of Revenue, Agriculture and Commerce,—dated Simla, the 8th November 1878, Circular No. 68-F.

FORESTS.

READ—

Form No. 36 (Monthly Account Current) at page 71 of the Forest Department Code, and Form No. 50 (Annual Account Current) at page 82 of the Forest Department Code.

RESOLUTION—

THE Governor-General in Council directs that the heading "*Objectionable items not included under expenditure*" on the Creditor side of the Monthly Account Current (Form No. 36), and the two headings "*Objectionable items not included in expenditure*" on the Creditor side of the Annual Account Current (Form No. 50) and "*Cash recoveries of service payments*" on the Debtor side of that account, be expunged from those forms in the Forest Department Code.

In the cash-book kept by disbursing officers, and in the Monthly Cash Accounts submitted by Divisional Officers under Circular No. 59-F, dated the 14th ultimo, any recoveries of service payments must always appear on the Receipt side; but in the Monthly Accounts Current, prepared in the Accounts Office, they will be taken by deduction from the Expenditure side.

The final Annual Account Current, which is compiled from the Monthly Accounts Current prepared in the Accounts Office, will consequently show no recoveries of service payments on the Debtor side.

All money that is spent under any of the Budget sub-heads must be recorded as expenditure in the Annual Account Current, whether it is held under objection or not.

3. If any expenditure is objected to by the Conservator of Forests, or by the Accounts Department, and the objection leads to a recovery, the amount thus recovered, if brought into the Accounts of the same year, will be deducted in the Accounts Office from expenditure under the particular sub-head in which it has been recorded. Accordingly, the net expenditure only will appear in the Annual Account Current.

If the recovery is made in a subsequent year, the amount must be entered as Miscellaneous Revenue.

4. Under the procedure here explained, no entries are required under the head "*Objectionable items not included in expenditure*" on the Creditor side, and "*Cash recoveries of service payments*" on the Debtor side of the Annual Account Current.

5. The totals of Receipts and Expenditure under the two heads of "A. Conservancy and Works" and "B. Establishments" in Form No. 50 (the Annual Account Current) must, in all cases, correspond with the totals under the same heads in Form No. 49 (the Annual Summary of Revenue and Expenditure.)

ORDER—

Ordered, that a copy of this Resolution be forwarded, for information and guidance, to the Local Governments and Administrations noted in the margin and to the Superintendent of Forest Surveys.

Bengal.	British Burmah.
North-Western Provinces and Oudh.	Mysore and Coorg.
Punjab.	Ajmere.
Central Provinces.	Assam.
	Hyderabad.

Ordered also, that it be forwarded, for information, to the Governments of Madras and Bombay, the Financial Department, and the Comptroller-General.

(True Extract.)

(Signed) C. L. TUPPER,
Offg. Under Secy. to the Govt. of India.

No. 279.

ORDER THEREON, 21st November 1878, No. 1,882.

Forests, No. 22.

COMMUNICATED to the Board of Revenue and Conservator of Forests for information.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under-Secretary to Government.

To the Board of Revenue.
the Conservator of Forests.

Exd. W. H. French.

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Circular No. 68F.

Extract from the Proceedings of the Government of India, in the Department of Revenue, Agriculture and Commerce,—dated Simla, the 8th November 1878.

FORESTS.

READ—

Form No. 36 (Monthly Account Current) at page 71 of the Forest Department Code, and Form No. 50 (Annual Account Current) at page 82 of the Forest Department Code.

RESOLUTION—

THE Governor General in Council directs that the heading "*Objectionable items not included under expenditure*" on the Creditor side of the Monthly Account Current (Form No. 36), and the two headings "*Objectionable items not included in expenditure*" on the Creditor side of the Annual Account Current (Form No. 50) and "*Cash recoveries of service payments*" on the Debtor side of that account, be expunged from those forms in the Forest Department Code.

In the cash-book kept by disbursing officers, and in the Monthly Cash Accounts submitted by Divisional Officers under Circular No. 59F, dated the 14th ultimo, any recoveries of service payments must always appear on the Receipt side; but in the Monthly Accounts Current, prepared in the Accounts Office, they will be taken by deduction from the Expenditure side.

The final Annual Account Current, which is compiled from the Monthly Accounts Current prepared in the Accounts Office, will consequently show no recoveries of service payments on the Debtor side.

All money that is spent under any of the Budget sub-heads must be recorded as expenditure in the Annual Account Current, whether it is held under objection or not.

3. If any expenditure is objected to by the Conservator of Forests, or by the Accounts Department, and the objection leads to a recovery, the amount thus recovered, if brought into the Accounts of the same year, will be deducted in the Accounts Office from expenditure under the particular sub-head in which it has been recorded. Accordingly, the net expenditure only will appear in the Annual Account Current.

If the recovery is made in a subsequent year, the amount must be entered as Miscellaneous Revenue.

4. Under the procedure here explained, no entries are required under the head "*Objectionable items not included in expenditure*" on the Creditor side, and "*Cash recoveries of service payments*" on the Debtor side of the Annual Account Current.

7 spare copies

GOVT. OF INDIA

REVENUE.

THE BOARD OF REVENUE,

Secy, Secy, Secy.

Dated November 21st.

Printed 26th.

Recd.

Recd.

G.O. Dated November 1878, No. 1882.

NOVEMBER.

No. 278,279.

Forest Department Code.—Communicating to the Board of Revenue and Conservator of Forests, for information, Circular from the Government of India regarding alteration in Forms Nos. 36 and 50 of the — relating to accounts.

5. The totals of Receipts and Expenditure under the two heads of "A. Conservancy and Works" and "B. Establishments" in Form No. 50 (the Annual Account Current) must, in all cases, correspond with the totals under the same heads in Form No. 49 (the Annual Summary of Revenue and Expenditure).

ORDER—

Ordered, that a copy of this Resolution be forwarded, for information and guidance, to the Local Governments and Administrations noted in the margin, and to the Superintendent of Forest Surveys.

Bengal.
North-Western Provinces and Oudh.
Punjab.
Central Provinces.

British Burmah.
Mysore and Coorg.
Ajmere.
Assam.
Hyderabad.

Ordered also, that it be forwarded, for information, to the Governments of Madras and Bombay, the Financial Department, and the Comptroller-General.

(True Extract.)

E. L. Chappin

Offg. Under Secretary to the Government of India.

To
The Secretary to the
Government of Madras

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Revenue Department

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1878.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

FORESTS.

RESOLUTION.

Circular No. 68.P.

Dated Simla, the 8th November 1878.

Rec 19th do

No 1882

Presented to the
Board of Revenue
Conservator of Forests
for information

21 November 1878

SUBJECT.

ALTERATION in Form No. 36 (Monthly Account
Current), and in Form No. 50 (Annual Account
Current), of the Forest Department Code.

Govt. Central Branch Press, Simla, - No. 606 R., A. & C. - 11-11-78 - 226.

With Order

14-5041 Board of Revenue
21-11-78 The Conservator of Forests

N^o 278