M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	442	Press ~~Mis.~~
340-341 Dated	17-2-1868.	

Not to be folded or roughly handled

442
G.O.

Proceedings of the Madras Government, Revenue Department,
17th February 1868.

No. 340. Read the following letter from the Accountant General, to the Secretary to Government, Revenue Department, dated Fort St. George, 28th January 1868, No. 341 :—

1. With reference to the Proceedings of Government in the Revenue Department, No. 109, dated the 14th instant, I have the honor to request attention to the remarks entered in Statement No. 2, explanatory of the variation between the figures entered in the Forest Budget for 1866-67, recorded in the Proceedings of Government in the Revenue Department, dated 18th September 1866, from which it will be observed that my suggestion, viz., that the full amounts advanced by the Collectors' Treasuries on account of the Forest Department during each year should, as in the accounts of this department, be exhibited in the Forest Department as the year's disbursements, had reference only to the *Budget estimate* furnished by that department to Government through this Office, and not to any other returns which the Conservator of Forests might have occasion to furnish either to Government or the Board.

2. The Accountant General is required to verify and scrutinize the figures entered in the Forest Budget, and to enable him to do so it is essential that the returns to be verified should be prepared on the same principle on which the accounts to which they relate have been ordered to be kept in my Office, and it is therefore necessary that the Conservator of Forests should enter in his Budget estimate, in the column of actuals of penultimate year, the sums actually *drawn*, and not those *expended* during the year.

3. With regard to the Board's observation, "that they can hardly think that "any new system of accounts would require that the amount drawn from a treasury "by a department should be treated as expenditure," I have only to remark that a special reference was made by me on this subject to the Comptroller General of Accounts, when I was instructed to conform to the directions contained in his Circular No. 8,* of 3rd August 1865; and as the instructions of the Comptroller General are very carefully considered by officers well versed in the system of accounts before they are issued, I conceive that there must have been very good reasons for directing the particular course to be observed in the case now under reference. It is of course open to the Board to prescribe any forms or system of accounts they please to Revenue Officers intended solely for the use of their own Office, but in all matters connected with the preparation of the Imperial accounts, the instructions of the Comptroller General must be implicitly carried out.

* "This abstract will shew, as final charges under the several service heads, all payments actually made and charged in the lists, without distinguishing vouchers objected to from those that have been admitted."

No. 341. ORDER THEREON, 17th February 1868, No. 442.

Forests, No. 10.

Ordered to be communicated to the Board of Revenue and the Officiating Conservator of Forests. The preparation of two sets of accounts on opposite principles, one for the use of the Accountant

Proceedings of the Madras Government, Revenue Department,
17th February 1868.

General and the other for that of the Board, is undesirable and inconvenient, but under the circumstances explained by the Accountant General, there seems to be no alternative.

(True Extract.)

(Signed) F. BRANDT,
Under Secretary to Government.

To the Board of Revenue.
,, the Accountant General.
,, the Officiating Conservator of Forests.

Exd. S. T. Augustin.

W. 442 (2

Ordered to be communicated to the Bd. of Revue. and the offg. Conservator of Forests. The preparation of two sets of accounts on opposite principles, one for the use of the Accountant General, & the other for that of the Bd. is undesirable and inconvenient, but under the circumstances explained by the Accountant Gl., there seems to be no alternative.

14 Bd. of Revue, [illegible] 17 Feby /68
6 Acctt. Gl.
13 offg. Consr. of Forests.

Rec: 18 September 1865 No. 405-407
- 14 January 1868 No. 212. 213

Rev: Department
From Pro of Govt for Telegr
No. 269.
The Accountant Genl
To the Secretary to Govt
Revenue Departt

Dated 28 }
Recevd 28 } January 1868

No.
Enclo:
No. 442-17 Telegr
With Order
Observations of the Acctt General on the different points referred to in G. O. No. 109 dated 14th instant regarding the Accounts of the Forest Department.

From the Off Cons of Forests dated 27 May 1858 No. 1873.

No. 340-341.

C: 10th 2/58 - RM

Exd. S. T. Augustin.