M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1868 — Press ~~Mis.~~

232-233

Dated 15-10-1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
15th October 1860.

No. 232. Read the following Proceedings of the Board of Revenue, dated 25th September 1860, No. 4,364 :—

Read Proceedings of the Madras Government, dated 27th August 1860, No. 1,450 :—

(In Cons., 28th August 1860, No. 4,246.)

1. In the above Proceedings the Government refer to the Board of Revenue for report, copy of a letter from the Acting Accountant General, bringing to notice the state of accounts in the Forest Conservancy Department.

2. It will be seen from paragraph 16 of the Board's Proceedings dated 18th February 1860, No. 886, that the sum of Rupees 1,75,084-5-4, adverted to in the 2nd paragraph of the Acting Accountant General's letter represents the actual charges incurred up to 1858-9 on account of the Annamalai Forest, remaining unadjusted in the accounts of Coimbatore. The Collector requested the sanction of Government for adjusting the sum, and the Board pointed out to him that this sanction was not necessary if the actual charges did not exceed the estimates annually sanctioned by Government. Further, considering the length of time that the balance had been allowed to remain unadjusted in the accounts they directed the Collector to adjust at once the charges to their proper heads, and forward the vouchers in support of them for audit to the Civil Auditor.

3. Mr. Harrison however, the then Accountant General, took objection to this course, and observed that the Conservator of Forests should submit the requisite bills for audit to the Civil Auditor, and the bills so audited and returned should be forwarded to the Collector of Coimbatore to enable him to make the necessary adjustments in his accounts. This and a few other points which were noticed by the Accountant General were answered by the Board in their Proceedings, dated 28th March 1860, copies of which and of the Accountant General's letter are herewith forwarded for the information of Government. It will be seen from it that the Board informed the Accountant General that if according to the Bengal system of accounts it was necessary that the adjustment should take place only after the audit of the charges by the Civil Auditor, they had no objection to this course, and that it was open to him to send instructions accordingly to the Collector. They also pointed out that as the control of advances and of their adjustment is vested in the Accountant General, he should call upon the proper Officers for the submission of the requisite bills to the Civil Auditor to be passed.

Dated, 4th in Cons., 15th March 1860, *No.* 1,187.

4. With regard to Dr. Cleghorn's explanation quoted in the Accountant General's letter* for the delay in the adjustment of these advances, the Board do not observe anything calling for remark. They are of opinion that Dr. Cleghorn who took charge of the Forest Department in March 1857, cannot be held responsible for advances which have accumulated since the year 1850. These advances were drawn by the different Superintendents of the Forest; and the per contra charges incurred by them. These Officers as well as the Collector who was the advancing Officer are the responsible parties for the adjustment of the advances. These Officers probably were not originally called upon to account for the advances, or there would not have been allowed to remain so long unadjusted.

* *From Accountant General, dated 14th in Cons., 15th March* 1860, *No.* 1,187.

5. It is however the duty of the Head of the Forest Department to insist on his Subordinates making out the bills and sending them to the Audit Office, and to see that this requisition is promptly attended to. This Dr. Cleghorn has arranged for as far as he can and what remains can be as effectively done by his successor. No loss is likely to occur by the adjustments not being made before Dr. Cleghorn leaves the country, and there is therefore nothing to prevent his going to England. The Board understand from Dr. Cleghorn's Assistant that most of the bills have since been sent to the Civil Auditor and that the details called for have been furnished in all practicable cases. In respect to the transactions of the earlier years sufficient details may not be forthcoming from want of records or other causes. The former Superintendents are not in the country, and nothing can result from calling upon the Officer now in charge of the Forests to furnish details which it is not in his power to afford. In such cases the Civil Auditor must be content with such particulars as can be supplied to him.

6. The Board learn that bills have been submitted to the Civil Auditor for charges incurred during 1859-60 in the Canara Forests, and that details have been called for by the Conservancy Office for the expenditure in the Annamalai Forest during the same year. There is thus every prospect of the whole expenditure up to 1859-60 being brought under adjustment at an *early period*. In order however to prevent such delays in future, the Board think it necessary that some supervision should be exercised in the Office of the Conservator of Forests; and they would suggest the following course should be adopted.

7. The Officer in charge of each Forest should be called upon to submit from the commencement of the current official year 1860-1 a monthly account current, in which the amount drawn from the Collector under estimate sanctioned by Government should be entered on the debit side, and the expenditure incurred on account of Forest operations should be shown in Abstract on the credit side with the necessary bills in support of the charges. A Memorandum should be appended to this account current showing the value of timber sold and other receipts, with the amount realized and remitted to the Collector and the Memorandum should be accompanied by the Collector's receipts. On the receipts of these accounts the Conservator of Forests should after comparing the bills with the charges entered in the account current send them to the Civil Auditor, who will after the necessary examination pass and forward them to the Collector for adjustment. Under this plan the expenditure of each month in the different ranges will come under audit and be adjusted in the *following month*, and thus an efficient control will be established over the several Forests. The annual accounts also can be easily prepared immediately after the close of the year from the monthly accounts current, which will, month by month, have been effectively and promptly checked in the Conservator's Office, before their submission to Government through the Board of Revenue.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 233.

ORDER THEREON, 15th October 1860, No. 1,868.

1. The Government resolve to furnish to the Acting Accountant General a copy of the Board's Proceedings above recorded, with reference to his letter dated 25th August 1860.

2. The Acting Accountant General will be requested to take measures, in communication with the Collectors and other Officers concerned, for adjusting the advances made prior to the current year, and outstanding against the Forest Department, at the earliest possible period. Mr. Lushington will furnish half yearly, a brief report showing the progress made in this work.

3. The course of proceeding sketched out in paragraph 7 of the Board's Proceedings for future observance in the Forest Department is approved, and the Acting Conservator of Forests will give it practical effect without delay. Want of punctuality on the part of the local officers in furnishing the monthly accounts current should be promptly noticed, and it will be the duty of the Accountant General to watch the speedy adjustment of the advances. The Civil Auditor also will enforce punctuality in the submission of the periodical accounts. It will of course be open to both officers to report to Government instances of serious or habitual delay.

(Signed) J. D. BOURDILLON,
Secretary to Government.

IN CON. 15TH MARCH 1860, No. 1,187.

From R. P. HARRISON, Esq., Accountant General,
dated Fort St. George, 14th March 1860, No. 2,257.

I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, No. 886, dated 18th ultimo, regarding the adjustment of certain advances, drawn by the Conservator of Forests and his Assistants.

2. In the 16th paragraph of the above Proceedings, the Board direct the Collector of Coimbatore to *adjust* in his accounts at once, in anticipation of the audit of the Civil Auditor, the sum of Rupees 1,75,084-5-4, being a portion of the balance outstanding against the Conservator of Forests up to 30th April 1859. In the same paragraph, it is stated that "neither the Board nor Government can *pass* these charges without examination of the necessary particulars and that this is clearly the duty of the Civil Auditor," from which it would appear that the details of these charges have not been examined by the Board, and consequently that the charges have not been *passed* by them.

3. The course which the Board have authorised, is, in my opinion, open to the most serious objection; it relieves the Collector and the Conservator of Forests of responsibility, and permits in the accounts the entry of charges unchecked by any controlling authority, and unpassed by the Officer whose duty it is to audit them.

4. The practice of adjusting in the accounts as charges against the State, expenditure which has not been passed by the Civil Auditor, which has prevailed to some extent, and which the Board have now authorised is, I submit with deference to the Board, irregular and objectionable. In Bengal and the North Western Provinces, numerous civil charges are checked and sanctioned, in the 1st instance, by the Board of Revenue, Commissioners and other controlling authorities, but in no case are they permitted to be written off in the accounts as charges against the State, *until passed by the Civil Auditor*, and the same rule should, I conceive, unless otherwise ordered by the Government, be observed in this presidency, in respect to all civil charges.

5. The advances to the Conservator of Forests were made by the Collector under the orders of Government, and it was the duty of the Conservator, and not of the advancing Officer, to submit bills and other particulars to the Civil Auditor for audit. I therefore request you will be good enough to move the Board to issue the necessary instructions to the Conservator of Forests, to submit the requisite bills to the Civil Auditor to be passed, and to forward them, after audit, to the Collector of Coimbatore, as, without audited bills, it will not be competent for that Officer to adjust the advances to their proper heads of charge. In point of fact, the heads of charge cannot be properly determined, until the bills have been audited.

Exd, J. Tulloch.

No. 1,563.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 28th March 1860.

Read letter from the Accountant General, dated 14th March 1860, No. 2,257.

(In Con. 15th March 1860, No. 1,187.)

In this letter the Accountant General takes exception to the instructions issued by the Board in graph 16 of their Proceedings, dated 18th February 1860, regarding the adjustment of certain ces made by the Collector of Coimbatore on account of the Annamally Forest.

2. The Board were satisfied with the reasonableness of the charges with reference to the Accounts nt submitted to them, and the sanctions of Government for the advances; and they accordingly rized the adjustment of the latter (long outstanding in the accounts), subject, however, to the audit of the Civil Auditor, to whom they desired the Collector should submit the necessary details.

3. If Mr. Harrison thinks, that according to the Bengal system of accounts, this adjustment l take place only after the charges are audited by the Civil Auditor, the Board have no objection and it is open to him to send instructions accordingly to the Collector. The Board merely ed to apprise the Collector that the sanction of Government which he sought, was not necessary adjustment of the sum.

4. In reference to paragraph 3, the Board observe that the mere circumstance of a charge being l in the accounts by no means relieves the Collector or other Officer of responsibility, till it is ed by the Civil Auditor or Office of Account. As this is, however, a matter connected with the ial Department, the Board will not enter into any further discussion of the subject.

5. Adverting to paragraph 5 of the Accountant General's letter, the Board remark, that as the ment directed the accounts of the Forest Department to be submitted to them through the or of Coimbatore with his counter-signature, they thought it proper that the Collector should he necessary particulars and forward them to the Civil Auditor after verification. As the of advances and of their adjustment is vested in the Accountant General, he has himself power upon the proper Officer for the submission of requisite Bills to the Civil Auditor to be passed. servator of Forests is, however, requested to adopt early measures for the submission of Bills unadjusted advances to the Audit Department; and the Collector of Coimbatore will hold der the head of Advance till they are passed by the Civil Auditor, as desired by the Accountant in this letter.

6. In the concluding part of paragraph 5, the Accountant General states that the heads of nnot be properly determined until the Bills have been audited; but the Board observe that e charge relates to the Forest Department, and they presume there is but one head to which e is to be debited.

(A true Extract.)

(Signed) J. D. SIM,
Secretary.

HARRISON, Esq., Accountant General.
Conservator of Forests.
Collector of Coimbatore.

right.

year,

Rev Dept

№ 1868

Proceedings of the Madras Government
Under date the 15th October 1860.

Read the following Pro-
of the Board of Revenue

Agreeably to orders
reporting on a letter from the
Ag Accountant on the unsatis-
factory state of the Accounts in
the Forest Conservancy Dept.

(Here enter 25 Sept 1860
№ 4366)

Pmt
Pro

The Government
resolve to furnish to the
Acting Accountant General
a copy of the Board's Pro-
ceedings above recorded
with reference to his letter
dated 25th August 1860.

2 The Acting Ac-
countant General will
be requested to take mea-
sures, in communication
with the Collectors and
other Officers concerned, for
adjusting the advances
made prior to the current
year,

1860 Oct 15

Conclusion of the Proceed-
ings of the Board of Revenue
to the Secretary to Govern-t
P.D. dated 25th September 1860
№ 4366

Pd 25th/60
Country Charges Rs 3-2-3

Board's Proceedings
to Accountant General
dated 28th August 1860
Rs 1583-regarding the
adjustment of certain
advances.

1575-72-220

Rec'd 15th Oct 1860

year, and outstanding against the Forest Dept, at the earliest possible period - Mr Linsington will furnish half yearly, a brief report - showing the progress made in this work -

3 The course of proceeding sketched out in para 7 of the Board's Proceedings for future observance in the Forest Department is approved, and the Acting Conservator of Forests will give it practical effect without delay - Want of punctuality on the part of the local Officers in furnishing the monthly Accounts current should be promptly noticed, and it will be the duty of the Accountant General

General to watch the speedy adjustment of the advances - The Civil Auditor also will enforce punctuality in the submission of the periodical Accounts - It will of course be open to both Officers to report to Govt instances of serious or habitual delay -

12 Copies
Board of Revenue Dis Pc 16
3 Accountant Genl S
3 Civil Auditor S
2 Ag Conr of Forests S

(8)

Accounts of the Forest Conservancy Department

R-20 March/60
№ 123-124
"-27 August/60
№ 334-335

Revenue 1860 Dept to
Pro: of Govt for October

№ 1868.

Pro: of the Madras Govt
D/ 15th October 1860

~~From Offg Comptr of Accts~~
~~D/ 31 Decr/60~~ № 1- in Pro 29 Jany № 730.

Passing orders on the Board's report on a letter from the Accountant Genl bringing to notice the state of accounts in the Forest Conservancy Department.

№ 232 & 233.