M.R.O. 14—10,000—21-4-

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1450

Press
~~Mis.~~

334-335

Dated 27-8-1860.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 27th August 1860.

No. 334. Read the following letter from F. LUSHINGTON, Esq., Acting Accountant General to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Madras, 25th August 1860, No. 156:—

SIR,

1. I have the honor to bring to the notice of Government the large balance of Rupees 2,74,913-3-2 outstanding against the Forest Conservancy Department.

2. In their Proceedings No. 886, dated 18th February* last, the Board of Revenue directed the Collector of Coimbatore to adjust in his accounts at once to the proper heads of charge a portion of this balance, viz., Rupees 1,75,084-5-4; in anticipation of the audit of the Civil Auditor.

* *Vide Proceedings of Government, No. 428, dated 20th March* 1860.

3. This course, however, was objected to by this Office, as it violated the established rules of Account both here and in Bengal, and the Conservator of Forests was accordingly instructed, both by this Office and the Board, to submit the requisite Bills to be passed by the Civil Auditor, and to forward them, after audit, to the Collector of Coimbatore, as without audited Bills, it would not be competent to that Officer to adjust the advances to their proper heads of charge. Dr. Cleghorn was repeatedly called upon, both by this Office and the Collector of Coimbatore, to effect a speedy adjustment of the large balances outstanding against the Forest Department, but there is no immediate prospect of an early adjustment taking place.

4. In explanation of the great delay in the adjustment of these Coimbatore Advances, Dr. Cleghorn states† that "the Accounts at the commencement of operations in 1850-1 and 52, were "submitted to Major (now General) F. C. Cotton, "District Engineer, who originated the undertaking. From that year up to February 1857, "the Progress Reports were addressed by the Superintendent to the Collector, who affixed his "countersignature and forwarded them to the Board of Revenue. The monthly and annual "Reports were transferred to me by the Revenue Board on the formation of the Forest Depart-"ment in March 1857. For all the disbursements previous to the formation of my Department, "it seems unreasonable that I should be held responsible, and with a small Establishment of "two Clerks, one in Madras and one accompanying me in my tours, extra labor has obviously been "impracticable. Moreover, the detailed particulars can only be obtained by comparing the "records in the Forest with the disbursements from the Coimbatore Treasury."

† *In letter No. 77, dated 26th July* 1860.

"The local Officer (I understand) is the "responsible person in such cases, and if there "had not been *three* changes, I would be disposed "to blame the Superintendent, to whom I trans-"mitted copy of the letter‡ from your Office, "and the Revenue Board's Proceedings§ relating "to the Anamalli Accounts."

Capt. Michael, in England, s. c. } *Late Super-*
Major Hamilton, in China. } *intendents.*
Lieutenant Beddome, in charge.

‡ *Dated 26th January* 1860, *No.* 1,847.

§ *Dated 18th February* 1860, *No.* 886.

"It appears to me that the just course of procedure would be to draw a line from the date "of the Forest Department being formed (March 1857) and begin afresh."

5. From the foregoing representation, the Government will be satisfied that the Accounts of the Conservancy Department are in a most unsatisfactory state, and as Dr. Cleghorn is about to proceed to England, I am anxious, equally with himself, in order to prevent any positive loss to Government, that some definite Orders should be passed by the Government regarding these advances.

6. I cannot, however, quite agree with Dr. Cleghorn, that the adjustment of the advances taken up by the Forest Conservators in the Anamallies before the formation of his Department, does not justly devolve upon him. The circumstance of the advances having been drawn before the Forest Department was organized, certainly somewhat extenuates the delay that has taken place, but it does not, in my opinion, remove the liability of the Head of the Department, or absolve him from the duty of seeing that proper measures are taken, that the arrears in any of the Offices of his Subordinates are overtaken.

Proceedings of the Madras Government, Revenue Department,
27th August 1860.

No. 335. ORDER THEREON, 27th August 1860, No. 1,450.

1. Referred to the Board of Revenue for early report in communication with the Conservator, and with the Accountant General if necessary. The Board will at the same time explain their Order of February 1860, alluded to in paragraph 2 of the present letter.

2. Mr. Lushington gives no particulars as to the unsatisfactory state of the Conservancy Department Accounts; and the Government are not aware what satisfaction respecting them he required, or in what respects Dr. Cleghorn has failed to give it.

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

Rev. 1860 Department
Proof Govt for Interest.
No. 1779

From
The Actg Accountt Genl

To The Secretary
to Government
Revenue Departt

Dated
Recd } 25th Augt 1860.

No.

No.

Brings to the notice of Government that the accounts of the Forest Deptt are in a most unsatisfactory state and requests that some definite orders may be issued, as Dr Cleghorn is about to proceed to England

No 1450. 28th Augt
Withdrawn

From the Pg Acctt Genl
Septr 1860 C No. 1925

No 334 + 335.

No. 1450

Referred to the Board of Revenue for early report in communication with the Conservator, and with the Accountant General if necessary. The Board will at the same time explain their order of February 1860, alluded to in para 2 of the present letter.

2 Mr Lushington gives no particulars as to the unsatisfactory state of the Conservancy Departt accounts, and the Govt are not aware what satisfaction respecting them he required, or in what respects Dr Cleghorn has failed to give it.

Lett
forwarded

Lett to Govt Genl
27th Augt 1860.
Bs of Rev 27 - 10 Pls 6 Phil 29
46 Cons Forests 28
3 Acct Genl