

18.1.39 II ✓
25.4.50 E ✓
3.5.50 II ✓

M.R.O. 14-10,000-21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2	Press Mis.
3-4	
Dated	3 1. 18 61.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd January 1861.*

No. 3. Read the following Proceedings of the Board of Revenue, dated 25th October 1860
No. 4,892:—

Read letter from the Conservator of Forests, dated 24th June 1860, No. 41.
(In Cons. 28th June 1860, No. 3,142.)

Read also letter from the same Officer, dated 25th September 1860, No. 186.
(In Cons. 25th September 1860, No. 4,802.)

1. In the first of the foregoing letters, the Conservator of Forests furnishes explanation on the several points noticed by the Board in their Proceedings, dated 18th February last, reviewing the accounts of the Forest Department. These Proceedings were communicated by Dr. Cleghorn to the Assistant Conservator, and the remarks of the latter are enclosed in the letter above recorded.

2. The Assistant Conservator submits also revised Memoranda No. 2 for 1857-58 and 1858-59 of timber unaccounted for, as required in paragraph 9 of the Board's Proceedings. In bringing forward in the former year's Memorandum, the balance of Rupees 2,87,676-5-4 from 1856-57, in the manner directed by the Board, Doctor Cleghorn observes that the practice if continued will cause confusion, and that "to specify the value of timber not brought into Depôt will be irregular and inconvenient." It was not the intention of the Board, as Doctor Cleghorn seems to suppose, that every stray log should be searched out in the forest and brought to account. It will be sufficient if timber brought, or ready to be brought into the Depôt is shown. The value entered is only an estimate, and the actual sale proceeds may be more or less than it. The deficiency, if any, arising from this cause, and from destruction of the timber by white ants, &c., may be entered as such and deducted annually in the accounts, so that the estimated value of the actual stock may be brought forward in the following year. The accounts would manifestly be defective without entry of the stock in hand.

3. Of Rupees 2,50,589-1-7 shown at the close of 1857-58, only Rupees 94,160-8-0 has been accounted for, being the value of timber actually in store, and the remainder, Rupees 1,56,428-9-7, is stated to be the deficiency arising from wastage and loss from fire, and other causes. Dr. Cleghorn observes that it was not customary, before the formation of the Forest Department, to make any deductions annually on account of these losses, which have accumulated now to the large sum of Rupees 1,56,428-9-7. Dr. Cleghorn has deducted the whole and brought forward only the remainder, Rupees 94,160-8-0, as the value of timber on hand at the beginning of 1858-59. The Board approve of this course, but they request that in future, similar deductions may be made annually in the accounts, as necessary.

4. A similar Memorandum of wood unaccounted for at the end of each year was called for in paragraph 31 of the Board's Proceedings, on account of the Canara Forests also, but it has not been submitted. The Acting Conservator of Forests is requested to have the Memorandum forwarded at least for 1859-60.

5. With reference to the Board's remarks in paragraph 12 of their Proceedings, in regard to the large cash balance in hand on the 30th April 1859, Dr. Cleghorn explains that, owing to the operations of the Railway Company in the neighbourhood of the Forest, and the consequent uncertainty as to the amount of labor procurable, it is difficult to draw up an accurate estimate of requirements. The remarks of the Board have evidently been misunderstood both by the Conservator and his Assistant. In the paragraph alluded to, the Board did not want an accurate estimate to be made. What they objected to was the large cash balance in the hands of the Assistant Conservator. If funds are drawn from time to time, according to actual requirements, it will not be necessary to have such large balances of cash in hand. The Assistant Conservator will accordingly be instructed to attend to this point.

6. In paragraph 14 of their Proceedings, the Board required explanation of the cause of delay in adjusting in the accounts the value of timber supplied to the Bombay Government and to other authorities. The Board concur with Dr. Cleghorn in considering the explanation furnished on this point by the Assistant Conservator to be far from satisfactory. In future

*Proceedings of the Madras Government, Revenue Department,
3rd January 1861*

timber should not be allowed to be removed from the Dépôt before it is paid for either in cash or by a bill, whether it is for a private individual, or a public Officer. The attention of the Assistant Conservator should be distinctly drawn to this point; and he should also be desired to realise the amount now due, if this has not already been done in pursuance of the orders issued by the Board and Government.

7. As required in paragraph 15 of the Board's Proceedings, the Assistant Conservator furnishes lists of the fixed Establishments of the Forest Department for the years noted in the margin. The charges of 1855-56..... 5,089 12 8 1857-58, viz., Rupees 7,739-14-1, incurred on this account, 1856-57..... 6,255 15 8 given in the Assistant Conservator's present list, shows an excess 1857-58..... 7,739 14 1 of Rupees 18-2-1 over the sum formerly shown. Explanation 1858-59..... 12,230 8 6 is required of this difference.

8. With regard to the gradual increase in the charges observable every year, the Board find, on an examination of these lists, that in 1858-59, nearly the whole of the increase was owing to the Military pay of the Superintendents having been included by the Collector as a debit against the Forest Department, and to the arrears of Captain Douglas Hamilton, late Assistant Conservator from 1st March to 23rd November 1857, amounting to Rupees 2,211-15-0 having been paid in June 1858: also to the travelling allowance of the same Officer due for March and April 1857, as well as the pay of Lieutenant R. H. Beddome and his Establishment for March 1858, having been paid in arrears in 1858-59. The increase in the years 1856-57 and 1857-58 arises, the Board understand, from the Establishments of the Conservancy Department having been regularly formed in those years under the authority of Government, while in 1855-56 they were but partially organized.

9. With regard to the propriety of debiting the Military pay of the Superintendents to the Forest Department, the Board do not entirely concur with the Collector. The Conservancy Department certainly employs these Officers wholly, but they are available for Military service whenever required. The correct principle in these cases would be to decide what should be the full salary of the office with reference to its importance, &c., and when a Military Officer is employed in it to debit the Military Department only with the difference, if any, between this sum and the Military allowance of the Officer appointed. The Civil Department would thus pay the full value, neither more nor less, of the work done for it, and the Military Department would pay the rest as a set off against its claim on the services of the Officer, whenever required. But whatever rule is generally followed, the Conservancy Department should be treated in the same way as other Civil Departments, and this, the Board believe, consists in charging with only the staff salaries of the Officers employed. The question is submitted for the orders of Government.

10. The Board understand that subsequent to the date of Dr. Cleghorn's letter recorded at the head of these Proceedings, bills of charges incurred in working the forests up to the end of the past official year, have been actually submitted to the Civil Auditor to be passed. This subject has been reported to Government in the Board's Proceedings, dated 25th September 1860, No. 4,364.

11. The receipts from the Collectors of Canara and Coimbatore, called for in paragraph 29 of the Board's Proceedings, have been submitted with Dr. Cleghorn's second letter recorded at the head of these Proceedings. It will be seen that in the amount of receipts of 1856-57 there is a difference of Rupees 7,716-5-0 between the account current of the Superintendent of Annamalai Forests for that year, and the accounts of the Collector of Coimbatore, owing, it is stated, to the sum having been brought to credit in the accounts of the Superintendent only the following year.

12. As regards Canara the receipts granted by the Collector from Fasli 1263 to 30th April 1859 amount to Rupees 5,14,143-2-4. This sum may now be considered as having been actually collected and carried to the credit of Government in the Collector's accounts. The Establishment charges for 1858-59 have not, however, been deducted from this income, but credit has been taken for the whole sum. Deducting the Establishment charges, viz., Rupees 31,325 7-9, the net profit is Rupees 4,79,817-10-7. In paragraph 33 of the Board's Proceedings,

*Proceedings of the Madras Government, Revenue Department,
3rd January 1861.*

dated 18th February 1860, a sum of Rupees 4,89,745-12-0 is entered as the net profit, but this includes a balance of Rupees 9,928-1-5 which remained uncollected on 30th April 1859, and consequently not credited in the Collector's accounts. This sum being deducted, the net amount actually realised up to 30th April 1859 will be Rupees 4,79,817-10-7, which corresponds with the figures above given. The account current of 1858-59, which professes to show only the actual collections, thus includes a sum uncollected, which is contrary to order. The Board hope that this will be avoided in the future accounts current, and that actual collections only will be exhibited.

13. The Board resolve to forward a copy of these Proceedings for the information of Government, with reference to their order, dated 20th March 1860, No. 428.

(A true Extret.)

(Signed) J. D. SIM, Secretary.

ORDER THEREON, 3rd January 1861, No. 2.

No. 4.

1. The Board of Revenue submit with their remarks the letters from the Conservator of Forests as per margin, furnishing explanation on the several points noticed by them in their Proceedings of 18th February, in their review of the Forest Accounts. These accounts were considered by Government in their Order of 20th March 1860, No. 428.

2. Of the points on which the Government desired that the explanation should be submitted to them, the first was the omission to recover the value of timber sold to Public Officers in the same manner as if the sale had been made to a private party, as ordered by Government in their Proceedings of 12th Nov. 1857, No. 1,153.

All that Lieutenant Beddome, the Assistant Conservator, states on the subject is, that though he had received a receipt from the Bombay Dockyard Agent for the timber supplied to him, he did not think of forwarding it to the Collector, as he was expecting a bill for the amount which it had been customary to forward in former years. Dr. Cleghorn and the Board properly deem this unsatisfactory. The Government expect the rule to be invariably observed hereafter.

3. The next point noticed was the annual increase in the Forest Establishment; the Board satisfactorily explain that this was owing to the gradual formation of the new Conservancy Establishment during the years 1856-57 and 1857-58, as well as to the payment of the salaries and allowances of certain Officers in the year following that in which they fell due.

4. Lastly, specific information was required as to (1), why the value of the timber sold in the Annamalai Forests in 1857-58 and 1858-59 had not been realized, and (2), when it was likely to be realized and brought to account. The omission is apparently the result of the non-observance of the order of Government, dated 17th November, as already noticed in paragraph 2; the probable time within which the adjustment will be made is not stated. The Board have, however, directed the realization of the amount still due, and the Government desire that this may be done without loss of time. The Board will state in their next report on the Forest Accounts what progress has been made in the recovery and adjustment of this sum.

5. Paragraphs 8 and 9 of the Board's Proceedings, regarding the Department to which the Military pay of the Officers employed in the Forest Conservancy Department should be charged, will be referred to the Military Auditor General for report. Colonel McGoun will state clearly the practice followed in regard to the pay of Military Officers employed in other Civil Departments.

6. The instructions conveyed in paragraph 5 of the Board's Proceedings to avoid large balances of cash in the hands of the Assistant Conservators should be carefully observed.

(Signed) J. D. SIM,

Acting Secretary to Government.

R.D.

N^o 2

Proceedings of the Madras Government
Under date the 3rd January 1861.

Read the following
Pro. of the Bd of Rev.

Submitting for information a copy of the Bd's Pro. passed on letters from the Conservator of Forests furnishing explanation on several points noticed by the Board in reviewing the acct. of the Forest Dept.

(Here entered 25th Oct 1860)

W. W.
G.

24th June 1861.
25th Sept. 1860.

Wm

The Bd of
Rev. submit with their
remarks the letters from
the Conservator of Forests
as per margin furnishing explanation
on the several points
noticed by them in
their Pro. of 18th Feb.
their review of
in reviewing the
Forest

Forest Accounts, These
accounts were ~~considered~~
by Govt in their or-
der of 20th March 1860
N^o 428.

2. Of the points
on which the
Govt desired that the
explanation should
be submitted to them,
the first was the omis-
sion to recover the value
of timber sold to Public
Officers ^{in the same manner} ~~precisely~~ as
if the sale had been
made to a private
party as ordered by
Govt in their Proceedings
of

Para 3 of the order
of 20th March 1860
N^o 428 -

of 12th March 1860
N^o 1153. All that
Beddome the Asst
Conservator states on
the subject is, that
though he had re-
ceived a receipt
from the Bombay
Dockyard agent for
the timber supplied
to him he did not
think of forwarding
it to the Coll^o as he
was expecting a bill
for the amount
which it had been
customary to for-
ward in former
years.

years. D. Cleghorn
and the Bd. ^{properly} ~~properly~~ ^{this} ~~deem~~ ^{it}
unsatisfactory. The
Govt. ^{expect} ~~trust~~ that the
rule ~~will~~ ^{hereafter}
be invariably observed ^{hereafter}

3. The next point ^{Para 4}
^{noticed} was the annual in-
crease in the Forest
estate; the Bd. satis-
factorily explained that
^{this} ~~it~~ was owing to the
gradual formation
of the new Conserva-
cy Estate during the
years 1836/37 and
1837/38 as well as
to

to the payment of
the salaries and al-
lowances of certain
officers in the year
following that in
which they fell
due.

4. ^{The third point}
^{Lastly} ~~point is~~ specific
information ^{was required} ~~to~~
(1) why the value of
the timber sold in
the Ammalalai
Forest in 1837/38 and
1838/39 had not ~~been~~
~~to be~~ realized, and
(2) when it ^{was} ~~is~~ likely
to be realized, and
brought to account. The

The omission is ap-
parently the result
of the non observance
of the order of Govt.
of 19th November as
already noticed in
para 2; the proba-
ble time within
which the adjust-
ment will be made
is not stated. The
Bd have however
directed the realization
of the amount still
due and the Govt. ^{desire} ~~trust~~
that this may be done
without loss of time.
The

The Bd will state
in their next report
in the Forest Acct.
what progress has
been made in the
recovery and adjust-
ment of this sum.
5. - Paras 8 & 9 of
the Bd's Prop. re-
garding the Dept.
to which the Mtlly
pay of the officers
employed in the
Forest Conservancy
Dept. should be
charged will be
referred to the
Mtlly. Aud. Genl.
for

for report. Col.
 McGoun will state
 clearly ~~what~~ the
 practice followed
 in regard to the ~~in~~
~~similar~~ pay of the
 Milit^y Officers em-
 ployed in other ^{kind} De-
 partments ~~is~~.

b. The instructions
 conveyed in para 5
 of the B^d's Pro to avoid
 large balances of
 cash in the hands of
 the Asst^t ^{Inspector} should be
 carefully observed.

[Signature] *[Signature]*

To the B^d of War
 " Conservation of Forests
 " Acceptance
 " By Aud^t Genl

12 Copies. Board of Revenue with fields
 4 " Conservation of Forests & Pige
 3 " Accountant General
 2 " Military and General

Rs. 10 - 11

8 - 2 - 59.

" 57 - 58

15 - 3 - 59.

" 69 - 70

1 - 4 - 59 -

" 86 - 87

10 - 1 - 60

" 123 - 24.

20 - 3 - 60

4. 298 - 99.

19 - 6 - 60.

8 - 3 - 82.

(1)

Accounts of the Forest Dept.

Revenue 1861 Defiant.
Pro. of Govt. for January.

No 2.

Pro. of the Madras Govt.
Df 3^d January 1861.

From Military Aid Genl 17 Jan'y / 61
CR 167. in pro 20. March 1861.

From Commr of Forest 17 Aug / 61 CR 1470

On the Board's Proceedings
passed on letters from the Conservator
of Forests furnishing explanation
on certain points noticed in reviewing
the Forest Accounts.

No 3 & 4.