

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1111

Press

Mis.

LSO. 451

Dated

26 - 5 - 1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
26th May 1865.*

No. 450. Read the following letter from F. LUSHINGTON, Esq., Deputy Auditor and Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 5th May 1865, No. 5 :—

SIR,

1. I have the honor to acknowledge the receipt of the Orders of Government, No. 830, dated 21st ultimo, in paragraph 4 of which I am called on to report on the proposal made by the Board of Revenue, that the Conservator of Forests should prepare a general Account Current for submission to this Office, as is now done by the Public Works Department.

2. From the nature of the Account Current which the Board wish to be prepared by the Conservator, as explained in paragraph 14 of their Proceedings, recorded in the above Order of Government, it would appear to be intended that all the receipts and charges of the Forest Department should be exhibited therein. It would therefore contain cash and store transactions of the Department, and would form the basis for the Statements and Books of this Office.

3. The cash received from, and remitted to, the Collectors, by the Conservator, would have to be treated as remittance transactions between their respective Departments; a new account with the Forest Department would have also to be opened in the Territorial Books, and the debits and credits in the proposed Account Current, on account of remittances, checked with those in the Treasury Accounts.

4. I beg here to observe, that the transactions under "Local Remittances," are already very numerous, and great difficulty is now experienced in checking the items under this head in the Treasury Accounts, and in rectifying errors; if the transactions of the Forest Department be also added, it will further increase the labor of this Office, without conferring, so far as I can see, any corresponding advantage.

5. If, as I presume, the Account Current proposed by the Board, is to be an annual one, the transactions of the Forest Department cannot be known by me until the expiry of the year, and the monthly and quarterly Statements furnished to the Auditor General of India would not contain the transactions of the Department to which the Account Current refers. On the other hand, should the said Account Current be a monthly one, some delay must necessarily take place before it reaches this Office, as its preparation would be dependent on the receipt by the Forest Department, of District Returns and Vouchers, &c., from Revenue Treasury Officers, whereas, by the present system, the information is at once obtained from the monthly Treasury Accounts rendered to this Office.

6. Moreover, the proposed Account Current would, as I understand it, be opposed in principle to the views of the English Commissioners, as expressed in paragraphs 111, 126, and 127 of their report on the system of Audit and Account pursued in the Military Department, in which the principle is distinctly laid down, that cash accounts should not be intermingled with store transactions.

7. For these reasons, I do not see the advantage of a separate Account Current being prepared by the Conservator of Forests, exhibiting the transactions of his Department. That Officer now furnishes this Department annually, with a Memorandum shewing the quantity and value of timber supplied by him to other Departments, and an account of receipts and expenditure of his Department, with reference to the Orders of Government No. 995, dated 11th June, and No. 854, dated 18th May 1864. These two Statements answer all the requirements of this Office, as, by the former, entries are made in the Books, by crediting the Forest Department, and debiting the Department concerned, with the value of the timber

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supplied; and, by the latter, the amounts stated to have been received and remitted, are easily checked with the entries in the Treasury Accounts under the head "Forest."

No. 451. ORDER THEREON, 26th May 1865, No. 1,111.

Forests, No. 21.

Under the circumstances stated by Mr. Lushington in this letter, the proposal made by the Board of Revenue, in paragraph 14 of their Proceedings, dated 27th March 1865, No. 1,704, that the Conservator of Forests should prepare a general Account Current for his Department for submission to the Accountant General cannot be adopted.

(True Extract.)

(Signed) W. HUDLESTON,
Acting Secretary to Government.

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

Exd. S. T. Augustin.

These two statements answer all the requirements of this Office, as, by the former, entries are made in the Books, by crediting the Forest Department, and debiting the Department concerned, with the value of the Timber supplied; and, by the latter, the amounts stated to have been received and remitted, are easily checked with the entries in the Treasury Accounts under the head "Forest."

I have the honor to be,
Sir,

Your obedient servant,

F. Lushington
Asst. Secy. & Accountant Genl.

Comp. & M.

Re: 25th April/63 ~~Revenue~~

Rev: 1865 Depante.
Re: 4th June 1865
Re: 1204.

to

The Secretary to the Board
Revenue Dept, Fort St. George

Dated 5th May 1865
Received 6th May 1865

Re:

Re: 1111-26 Rev

State that the amounts
of interest rendered by the
Forest Dept to this Office,
are quite sufficient, and that
there does not necessarily arise
anything that requires to be
a general fund count in
the manner required by the
Board of Revenue.
By the an order

450-457

C19 May/65 Rev

Re: 1111

Under the circumstances

stated by Mr. Livingston in this letter, the
proposed made by the Board of Revenue is:

para 14 of their Proceedings dated 27th March

1865, No 1704, that the Commissioner of Streeks

should prepare a general account book for his

Department for submission to the Accountant

General cannot be objected to.

34 3 Accountant General's copy
14 14 Board of Revenue
4 4 By the an order
26th May/65