

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	69	Press ~~Mis.~~
Dated	14 - 1 -	1868.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
14th January 1868.*

No. 212. Read the following Proceedings of the Board of Revenue, dated 20th December 1867, No. 8,178 :—

Read the following letters :—

From the Conservator of Forests, to the Secretary to the Board of Revenue, dated Camp at Ootacamund, 4th July 1867, No. 91.

ACCOUNTS CURRENT, MEMORANDUM NOS. I and II.
*Statement of payments made and Collector's
Certificates, &c.*

Gumsur and Surada.	Mudumallai.
Golcondah.	Segur and Sattimungalum
Cuddapah.	Bhowany.
Kurnool.	Collegal.
North Arcot.	Neilgherry.
South Arcot.	Australian Plantation.
Madura.	Salem.
Tinnevelly.	South Canara.
Annamallay.	Wynaad.
Chenai Nair and Bo- lumpetty.	Nellumbur.

1. I have the honor to forward, herewith, the annual accounts for 1866-67 of all the forest Ranges.

2. The accounts now submitted have been examined and compared with the entries in the Register of the Deputy Conservator at the Central Office.

3. The classified items in the debit side of the accounts current have been carefully revised; the

actual sums drawn from the Treasury being entered in the accounts of each range, instead of the net amount of adjusted charges, agreeably to the suggestions of the Accountant General, approved in paragraph 3, Government Order, dated 18th September 1866, No. 2,503, whereby the figures in the Returns tally with those given in the Treasury accounts of each district. The adoption of this system will cause a discrepancy with the actuals of the various classified headings in the Budget Estimate, and a lump sum will have, therefore, to be entered in the actuals of that estimate for 1868-69, under the principal heading No. I. of "Forest Conservancy and Working," in lieu of the actual amount adjusted against advances drawn from the Treasury. To this subject, however, I shall advert more particularly when submitting to Government the Forest Budget Estimate for the ensuing year.

4. GOLCONDAH FORESTS.—The account of the Golcondah forests, verified by the Collector of Vizagapatam, has been prepared in this Office, as the late Overseer resigned sick, and left the district on the 1st of April last.

5. KURNOOL.—From the debit side of the account current of this range, certain items of Office contingency have been struck out, the amount having been irregularly expended from advances drawn for forest operations, and it has been included in Memorandum No. I., as remaining to be adjusted under the head "Working Charges." I would suggest that the Board may be good enough to issue instructions to the Treasury Collectors of districts under Forest Conservancy to furnish the Central Office, either monthly or quarterly, with a Memorandum shewing the sums remitted to them by Forest Officers on account of sale proceeds of timber, and the amount disbursed from the Treasury for forest operations, establishment, and office contingencies, as, under the present audit system, the latter cannot be accurately ascertained, until the Forest accounts are compared with those of the Treasury.

6. *Memorandum No. II.*—In this the value of timber felled by Mr. Sheffield has been raised from Rupees 461-5-8 to Rupees 1,333-12-2, which latter represents the value of timber collected last year.

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7. SOUTH ARCOT; *Memorandum No. I.*—A sum of Rupees 100, omitted in the opening balance, has been entered in this Return to correspond with the closing balance for 1865-66. The forest expenditure has also been raised to Rs. 230-12-8, which includes a sum of Rupees 100 incurred on account of building an Office and Store-room at Chengamah, and which had been erroneously entered in the Salem Bill for April 1866, instead of in that for South Arcot. The amount has since been adjusted in the accounts of the latter range.

8. MADURA.—For Rupees 3,239, Rupees 3,814-9-8 has been substituted as the correct value of timber felled by Mr. Turnbull, the Sub-Assistant Conservator.

9. TINNEVELLY.—The collections from the forests of Wartrap and Vasadavanalur in this district, placed under conservancy, (Government Order, dated 13th July 1866, No. 1,742,) have been altered from Rupees 2,828-11-6 to Rs. 2,363-15-6 in the credit side of the account current, the difference, viz., Rupees 75-4-0 being the amount realized in May and June 1866 by the Collector, when he had charge of these forest tracts, and now credited in the accounts of this department, agreeably to instructions from the Accountant General, conveyed in his communication, dated 20th June 1867, No. 1,592.

10. *Memorandum No. I.*—A sum of Rupees 17-1-0 has been struck out of Office contingency of the Tinnevelly forest to be brought into the accounts of the current official year, the charge having been incurred in April last.

11. ANNAMALLAY; *Memorandum No. II.*—The amount value of timber felled, and of that supplied to Department of Public Works has been altered respectively to Rupees 2,083-15-7 and Rupees 11,867-7-11, which figures agree with those shewn in the Register of this Office.

12. The charge of Rupees 144-4-6, entered as "Office Contingency," not having been met from the Permanent Advance Fund, has been struck out and treated as a sum remaining to be adjusted under the head "Working Charges." Lieutenant Gosling has been made acquainted with the system to be pursued hereafter in drawing funds for Office contingencies. A similar alteration has been made in the accounts of the Bolumpetty Range, in respect of the item of Rupees 32-12-6, irregularly expended from advances drawn from forest operations.

13. MUDUMALLAI.—The value of timber supplied to the Department of Public Works has been altered to Rupees 65,373-8-6, the excess of Rupees 2, entered by Major Morgan in the credit side of the account current of this forest, not being supported by voucher from the Department of Public Works.

14. COLLEGAL.—A sum of Rupees 124-14-0 has been excluded from the amount value of timber entered as supplied to Department of Public Works in the credit side of the account current. The timber having been used by the Forest Department for the construction of a Sandalwood and Store Depôt at Collegal, cannot have place in the account current. The value has, however, been debited in *Memorandum No. 2.*

15. *Memorandum No. I.*—A sum of Rupees 215-2-0, retrenched from the working charge bill for March 1867 on account of an excess in the rate charged for carriage of Sandalwood, has been struck out of the item of forest expenditure, and included in the closing balance of this return.

NOTE.—On inquiry, I find that the distance and local circumstances warranted the charge.
—H. C.

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16. AUSTRALIAN PLANTATION.—The opening and closing balances exhibited in *Memorandum No. I.* have been altered respectively to Rupees 242-4-5 and Rupees 61-9-9, in accordance with the Register of this Office, and instructions have been issued to the Officer in charge of this plantation to furnish a bill for the small sum of Rupees 16-13-7 running on as a balance to be accounted for.

17. SALEM.—The opening balance has been raised to Rupees 271-4-11, the difference between this and the amount originally entered by Lieutenant Walker in *Memorandum No. I.*, viz., Rupees 22, being a retrenchment made by the Officer in charge of the Central Office in the accounts of this range for 1865-66, which sum having been recovered and held in deposit, was expended with the funds drawn last year from the Salem Treasury. The amount drawn from the Treasury appears, therefore, less than that expended.

18. SOUTH CANARA.—The opening and closing balances of *Memorandum No. I.* have been respectively altered to Rupees 314 and Rupees 467-2-5. The former includes the permanent advance fund of Rupees 30, placed at the disposal of the Forest Officer for Office contingency, while the latter, besides the permanent advance fund of Rupees 30 referred to, includes also certain items, amounting to Rupees 108-6-5, retrenched from the bill for March last. Hence, the working charges have been reduced to Rupees 12,597-9-11, which is the correct amount passed for adjustment last year.

19. *Memorandum No. II.*—The opening balance and the value of timber felled in 1866-67 have been altered to correspond with the figures entered in the Register of this Office.

20. WYNAAD.—A sum of Rupees 6 has been struck out of the item of value of timber supplied to Department of Public Works, as the vouchers attached to the Timber Statement, forwarded to the Accountant General, do not support the full amount exhibited in the credit side of the account current.

21. A sum of Rupees 247-11-4, expended on the demarcation of the forest boundaries, agreeably to Government Order, dated 3rd May 1866, No. 1,054, has been entered in Item No. VIII. "Forest Conservancy and Working," and struck out of Item B. "Establishment," the charge being of a temporary nature, and met from advances sanctioned for forest operations.

22. *Memorandum No. I.*—From the amount drawn by Lieutenant Fullerton from the Malabar Treasury on account of Office contingency, Rupees 88 were struck out of his bill, owing to the absence of the necessary vouchers. This sum has since been admitted, and will be accounted for in the accounts of the current official year.

23. *Memorandum No. II.*—This Return was revised in the Central Office in the presence of Lieutenant Fullerton, who has been requested to make a corresponding alteration in his books.

24. NELUMBUR.—The total amount of revenue in the credit side of the account current has been altered to Rupees 27,006-5-7, which includes a sum of Rupees 500, recovered as penalty from Captain Gamble of the ship "Michael Angelo," who failed to remove timber purchased from the Calicut Timber Depôt of the Nelumbur plantation.

25. *Memorandum No. I.*—The Office contingency has been raised to Rupees 31-8-0, this sum having been incurred under that head.

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Treasury is shewn in the Memorandum No. I. attached to the account current, and the latter document should of course contain the amount actually spent, whatever may be the principle adopted in connection with the Budget Estimates under the orders of Government based on the recommendation of the Accountant General. The Board 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.

3. The accounts which accompanied the Conservator's first letter above recorded are herewith returned; and he is requested to forward revised Returns shewing on the debit side of the account current, the sums actually expended on account of forest operations in accordance with the forms hitherto submitted.

4. There are two other points which require the Conservator's attention.

5. On comparing the cash balance of the Bhowany forest given in Appendix P. for the year 1865-66, with the figures brought forward in the Return for the year under review, the difference noted in the margin is observed.

Balance at the end of 1865-66.	Balance at the begin- ning of 1866-67.
RS. A. P. 4,861 3 11.	RS. A. P. 3,861 3 11

6. The alterations referred to in paragraph 23 of the Conservator's Report, do not appear to have been correctly made in Memorandum No. II. of the Wynaad Forest account, for, on referring to the account current, the Board observe that the value of timber sold amounts to Rupees 10,074, and of that supplied to Public Departments to Rupees 1,351; but in the Memorandum under notice, the total of both these items is given as the value of timber sold.

No. 213. ORDER THEREON, 14th January 1868, No. 109.

Forests, No. 14.

Referred to the Accountant General for any observation he may wish to make, with reference to his first remark

in the explanatory Statement No. 2 which accompanied his communication, dated 14th August 1866, No. 159, disposed of in G. O. No. 2,503, dated 18th September 1866.

(True Extract.)

(Signed) W. HUDLESTON,

Secretary to Government.

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

Erd. F. R. Dantlemau.

No. 212-213

1867/09

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Explanatory Statement

No. 2 which accompanied

his communication of 14

August 1866 No. 159. Disposed of

20 No. 2503 18 Sept 1866

1867. Department.
Pro- of Govt for January 1868

No. 17

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 20th December 1867.

21st 3 January 1868.

Res. 17

Transmitted 26 Jan 1868
21st 3 Jan 1868

Pro- of the Board of Revenue by letter
16th 9 1868 No. 8,178.

Returning to Conservator of Forests for re-
vision, Accounts of Forest Department for 1866-67.

109. 14 Jan

With Order