

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	<i>SH 7</i>	Press ~~Mis.~~
<i>109-III</i>		
Dated	<i>9. 6. 1870</i>	~~10~~

Not to be folded or roughly handled

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Read the following papers:—

No. 109. Endorsement of the Officiating Secretary to the Government of India, Public Works Department, (Revenue—Forests,) dated Fort William, 21st February 1870, No. 104-F.

Copy of the following forwarded to the Government of Madras, Revenue Department, with reference to the Secretary's letter, No. 3,036, dated 25th November 1869.

(Signed) R. STRACHEY, Colonel, R.E.,
Offg. Secy. to the Govt. of India.

From the Government of India, Financial Department, (Expenditure—Forests,) dated 14th February 1870, No. 962.

Read again—

Financial Resolution, No. 3,636, dated 23rd September 1869, stating that in the opinion of Government in this department, the compiler, temporarily entertained by the Conservator of Forests at Madras, may now be discontinued.

Read—

An Endorsement from the Public Works Department, No. G-F, dated 6th January 1870, forwarding, with reference to the above-read Resolution, a letter from the Government of Madras, intimating that the compiler, on a salary of Rupees 100 a-month, has not been entertained in the office of the Conservator of Forests, but that, to meet the press of work in that office, two clerks on Rupees 40 and 30 per mensem, respectively, have been employed as a temporary arrangement, pending the submission of a revised scheme of this establishment, which is now under the consideration of the Government of Madras.

OBSERVATIONS.—

The Governor-General in Council observes that the two clerks abovementioned have been entertained on a representation made by the Officiating Conservator of Forests in paragraph 3 of his letter to the Government of Madras, No. 1,230, dated 11th March 1869, as follows:—

“The Board of Revenue require that details of forest-expenditure shall in future be submitted to them, and the Accountant-General has called for monthly bills and accounts current for transmission to the Comptroller-General; we are besides auditing three sets of bills, one for office contingencies, another for fresh advances from the treasury since October last, and a third for all advances not worked out up to the end of September last.”

2. Since the above was written the Board of Revenue have undertaken to simplify the accounts in order to obviate the necessity for employing a compiler on Rupees 100 a-month, and on this ground the Government of India was of opinion that the compiler's services should be discontinued. This reason, His Excellency in Council observes, militates against the present temporary charge just as much as it did against the charge for a compiler, for which the present expense is substituted.

A

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ORDERED that a copy of these observations be sent to the Public Works Department.

(Signed) R. H. HOLLINGBERY,
Asst. Secy. to the Govt. of India.

REFERRED to the Officiating Conservator of Forests and the Board of Revenue for their remarks.

FORT SAINT GEORGE, 31st March 1870. (Signed) H. WELLESLEY,
Acting Under-Secretary to Government.

No. 110. From the Officiating Conservator of Forests, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated camp at Tellicherry, 13th March 1870, No. 2,117.

WITH reference to the Proceedings of the Government of India in the Public Works Department, No. 104-F., dated 21st February 1870, referred to me for report, I have the honour to state that the Board of Revenue and the Accountant-General have sent to the Central Office two accountants from their respective establishments, in order to simplify the work of this office. They accordingly attended my office for a few days, and minutely examined the manner in which the accounts of the department were kept, and, with the aid of my Assistant, modified the registers for the purpose of preparing the several forms of returns required as herein particularised, which are now under the consideration of the Board of Revenue:—

Form A.—Detailed register of receipts in the Cuddapah forests for the year 1868-69.

Do. B.—do. of expenditure on “conservancy and working” in do. for do.

Do. C.—do. of expenditure on establishment, travelling allowance and office contingencies in do. for do.

Do. D.—do. of advances drawn from district treasury for conservancy and working for do.

Do. E.—do. of timber felled and sent into store in the forest depôt of do. for do.

Do. F.—do. of timber stored in the market depôt of do. during do.

Do. G.—do. of details of timber supplied to public departments from do. during do.

2. It will thus be perceived that there are seven forms of register required to be kept, of which the form marked D. is suitable for the eighteen ranges under “conservancy and working,” whilst the remaining six forms are necessary to be separately maintained for each range. Before posting the several items of revenue and charges, etc., into these registers, the minor monthly returns, furnished by the officers of the department, should, in the first instance, be carefully examined by an accountant, and passed by the Assistant Conservator in charge of the office. It is impossible to get the several items checked and posted into the different registers referred to above, without the aid of an additional accountant. The modified

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registers do not in any way diminish the increased work of the office, as will be seen from paragraph 2 of my letter* to

* Recorded in G. O., 19th October 1869, Government, under date the 16th August 1869, No. 1,609, wherein a similar number of work-registers is given.

3. The object of keeping and working the registers abovenamed is as follows:—

4. In the memorandum appended to the account current furnished by a range officer, the revenue collected in treasuries from various sources of income

are, in the first instance, examined with the treasury receipts attached to the return. After this the several items are consolidated and posted in the register, Form A., according to the classified items of forest-income, given by the Financial Department in the forms that accompanied the Budget-Estimates.

5. The abstract items, showing the value of the timber supplied to the Department Public Works and to other departments of the State as well as the seigniorage on timber removed by these departments, are compiled from the register, marked G., and entered in the Register A.

6. As regards this form the abstract items of expenditure, detailed on the credit side of the account current furnished by a range officer, are, in the first

instance, minutely examined with the particulars given in the bill for working charges submitted to this office for audit. These are consolidated and entered under the classified items given in this register. The difference between the total expenditure and the total amount of advances on the debit side of the minor account current is entered in a separate subsidiary register to enable this office to examine the items of the cash balance reports furnished by the officers of this department for transmission to the Accountant-General on or before the 10th of each month.

7. The Salary Abstract of each range officer and his office establishment is rendered to this office, which, after comparison with the scales authorized by

Government, is entered under the several classified items in this register wherein the travelling allowance drawn by the officer and his establishment is also exhibited. The amount of the contingent bill of each forest officer, after examination in the Central Office, is likewise entered. The totals of each month's transactions are made to ascertain whether or not the expenditure is in excess of the sums allotted in the Budget-Estimate sanctioned by Government on account of “establishment and contingencies.”

8. The advances drawn from public treasuries for the operations of each forest, shown at the debit side of the account current, are carefully examined

with the list of cheques verified by the treasury officers of each district. These are entered in this register.

9. From the minor returns received from range officers only the quantity of timber felled in the forest and sent into the market depôts is, in the first

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instance, examined and posted in the register kept for that purpose, but this does not exhibit the value of the timber felled and stored in the depôts.

10. This register shows the quantity of timber received into the market depôts, and that issued to merchants, to the Public Works Department, and to other departments of the State and the balance of stock remaining on hand at the close of each year.

Form F.

11. The quantity of timber supplied to the Department of Public Works and to the other departments of the State, together with the rates, market value, the depôts from which the timber has been supplied, number of vouchers obtained, and the name of the officer granting the vouchers are posted in this register.

Form G.

12. From the registers marked A., B., C., and D., the periodical and other statistical returns noted below are compiled and furnished to higher authorities:—

I.—The monthly account* current is submitted to the Accountant-General together with the bills for the working charges of each forest duly audited† in the Central Office; this officer incorporates the receipts and expenditure in his financial statements rendered to the Comptroller-General of Accounts.

* *Vide* Accountant-General's letter of 9th September 1868, No. 3,171, recorded in the Proceedings of the Board of Revenue, dated 20th October 1868, No. 7,513.

† *Vide* G. O., 22nd October 1864, No. 1,945.

II.—The office contingent bills, received from the officers of this department, are audited‡ and submitted to the Accountant-General to enable that officer to adjust the amount of advances drawn from public treasuries.

‡ *Vide* G. O., Financial Department, 29th June 1865, No. 321.

III.—The quarterly statements of revenue and charges of the Forest Department are submitted§ to Government.

§ *Vide* G. O., 3rd April 1867, No. 775.

|| *Vide* G. O., 20th June 1863, No. 1,035.

IV. The quarterly estimates of funds are furnished|| to the Accountant-General.

Y. The annual account current of the department is submitted to the Accountant-General together with the cash accounts of each range in accordance with paragraph 7 of the Proceedings¶ of the Government of India, F. D., dated 15th April 1864, No. 2,020.

¶ Communicated in G. O., 18th May 1864, No. 854.

VI. The financial statement of the Forest Conservancy Department is appended to the Annual Administration Report submitted to Government by the Conservator of Forests.

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VII. The comparative statement, showing the receipts by sale of timber, charges, value of stock, together with the net profit or loss to Government, is appended to the annual report submitted* to the Board of Revenue together with the annual accounts of the department for audit.

* *Vide* paragraph 5 of the Proceedings of the Board of Revenue, dated 29th October 1868, No. 7,733.
Recorded in G. O., 19th January 1869, No. 146.

VIII. The comparative statement, showing the expenditure incurred on account of establishment and the forest-operations of each range separately. This is appended† to the report referred to above.

† *Vide* Do. do.

‡ *Vide* Circular from the Government of India, Public Works Department, dated 21st September 1864.
No. 13 F, communicated in G. O., 10th October 1864, No. 1,850.
Also No. 5 of Standing Orders of 1867.

IX. The annual Budget-Estimates of the department are submitted‡ to Government in accordance with the forms laid down by the Government of India.

X. The annual abstract accounts of the cash transactions of the Forest Department is submitted§ to Government together with the Budget-Estimates.

§ *Vide* Do. do.

XI. Regular estimates of revenue and charges are submitted to the Accountant-General.

XII. The statement showing the unadjusted advances of the Forest Department is retained in the Central Office in order to enable it to ascertain|| what portion of the amount of advances remains to be adjusted in each range, and further whether the balance closed monthly by the Accountant-General in his books tallies with that exhibited in this statement.

|| *Vide* G. O., 15th July 1864, No. 1,247.

13. In addition to the compilation of these returns the annual account current and its accompaniments as per Memorandum No. 1 showing the annual cash transactions of each range, Statement of payments made to establishment for each range, Treasury certificate attached to the account current in support of revenue carried to the credit of Government, ¶ are examined as to whether or not they correspond with the treasury accounts furnished to the Accountant-General; after which they are submitted to the Board of Revenue with such remarks as are deemed necessary. The financial results given in each forest range of the Conservator's Annual Administration Report are verified when the proof-sheets pass through the hands of the Assistant Conservator in charge of the Central Office.

¶ Memorandum No. 1 showing the annual cash transactions of each range.
Statement of payments made to establishment for each range.
Treasury certificate attached to the account current in support of revenue carried to the credit of Government.

14. From the registers, marked E., F., and G., the following returns are compiled:—

I. Quarterly statement** showing the value of the timber supplied to the Revenue, Police, Remount, Gun-Carriage Departments and the Bombay, Marine, and Ordnance Departments.

** *Vide* Circular from the Comptroller-General of Accounts, dated 22nd September 1869, No. 96, communicated in G. O., 21st October 1869, No. 95.

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II. Quarterly statement showing the value of the timber supplied to the officers of the Department of Public Works.

III. Abstract statement of timber supplied to the Public Works and other departments.

15. The first return is furnished to the Accountant-General, who, in communication with the officers concerned, incorporates the amount in his territorial books.

16. The second is forwarded to the Controller of Public Works Accounts, who, after examining his books, admits only*
* *Vide* paragraph 3 of G. O., 13th April 1864, No. 623.

such amounts as have been accounted for in the range monthly accounts received by him, and the balance, if any, is adjusted in communication with the officers concerned. This statement, after verification, is returned to the Central Office, when it is submitted to the Accountant-General together with the abstract to enable that officer to incorporate the value of the timber supplied to the different departments of the State in his territorial books. The total value of the timber supplied to public departments entered in the abstract of the last quarter of the official year is also given in the annual account current submitted to the Accountant-General, and also in the financial returns appended to the annual reports.

17. The stock of timber in the depôts is estimated and entered in the last column of the financial statements appended to the annual reports submitted to Government and to the Board of Revenue.

18. A statement of other miscellaneous duties is detailed in the scheme laid before Government in letter, No. 1,609, dated 16th August 1869, recorded in G. O. of 19th October 1869, No. 2,813.

19. By the modified registers prepared by the accountants of the Board of Revenue and the Accountant-General's Office, the details† of forest expenditure in the accounts of each range, the monthly bills, account current and other periodical returns and statements required by Government, the Board of Revenue

and the Accountant-General, as enumerated in the foregoing paragraphs, have not been in any way reduced or done away with. The Government will at once perceive that the work particularised above is not in the least diminished to obviate the necessity of employing additional accountants as remarked by the Financial Department of the Government of India. The statistics of this important department cannot be efficiently worked without a sufficient staff of employés in the controlling office at the Presidency.

20. Under the foregoing circumstances Government will see the necessity of employing two additional clerks authorized in G. O., dated 10th April 1869, No. 985, the services of one of whom was owing to the financial deficit dispensed with on the 1st of December last, whilst the other is retained, to meet the pressing work of the office, until the scheme of the complete establishment is sanctioned. The Examiner of Claims has passed the salary of these two clerks only for three months. I beg to solicit therefore that Government will be pleased to authorize the disbursement of the arrears due to them for the period they have

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been employed on the temporary establishment, sanctioned in the Government Order referred to.

No. 111.

ORDER THEREON, 9th June 1870, No. 847.

Forests, No. 6.

REFERRED to the Board of Revenue and the Accountant-General for their early remarks. The latter officer

will be furnished with copy of the Proceedings of the Government of India, dated 21st February 1870, No. 104-F.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Exd. F. R. Bantleman.

