1981

Proceedings of the Madras Government, Revenue Department, 22nd November 1871.

No. 229. Read the following Proceedings of the Board of Revenue, dated 7th August 1871, No. 3,302:—

Read the following letter from the Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Palmanair, 20th June 1871, No. 334.

THE requisition contained in paragraph 2 of the Board's comments, embodied in their Proceedings of the 18th February 1871, No. 769, gives me an opportunity of showing that my action in the matter therein discussed has been censured on a very unfair and ungenerous presentment of the facts.

2. Mr. Whiteside, after stating the case from the most unfavourable point he could select, attempts to take the position by a *coup de main*, where he says, "that Government have lost at the very least Rs. 30,000 by the transfer" which I then directed. Now this estimate is purely imaginary as I shall proceed to show.

For, firstly, the Government never planted any one single palmyra of those now growing on these tracts, and there can, therefore, be no question of reviving rights which never have existed.

Secondly, the price of a palmyra tree in this district required as timber is 12 Annas and not 2 Rs., the fancy valuation Mr. Whiteside has chosen to affix to it.

If it be argued that my very hesitation, in the first instance, to transfer these trees to the Puttahdars, on whose land they are growing, was a tacit admission that I considered they were worth more than 12 Annas, owing to their proximity to the railway, I answer that no such consideration influenced my action. I know, from personal observation, that a large proportion of the soil on which these trees are growing was saline or sandy, and as such, comparatively speaking, worthless for agriculture; and my hesitation arose out of a very reasonable apprehension, lest by any sudden and wholesale clearance these tracts should lose what, in fact, conferred on them their chief values, and might revert by gradual relinquishment to the village waste as unprofitable for general cultivation.

Thirdly, I had then, as I still have, considerable doubts whether the trees scattered over these tracts could be regarded as topes, and whether they did not come rather within the definition of "scattered trees" as intended in the rules. In the Tutipat village the average number of palmyras now growing to the Kani is only 28½ and in Badivarikam 27½; whereas by the Tope Rules 75 trees is the complement per Kani.

Fourthly, there is not only no loss to Government by my having abstained from treating these palmyra groups exceptionally, and made them over under the fair rule that the Puttahdar shall have the land and all the trees therein growing, t positive gain.

The lands occupied by these palmyra groups in the two villages pay an assessment of Rs. 690 annually. Whereas if a tree-tax only were leviable, the Governm[illegible] would only amount to Rs. 193. The Board will thus learn that their a[illegible]heads of th[illegible]raph 1 of their Order No. 7[illegible] is erroneo[illegible] ernme[illegible]ay 1868, [illegible]or a

these palmyra groups. But even allowing that these groups may be regarded as single topes in their respective villages, I would respectfully submit that my action in surrendering them to the Puttahdars concerned was justified by paragraph 6, Standing Order No. 129, Dalyell's Edition, Board's Circular Orders, page 97.

3. These trees it should be remembered were made over in 1868, and the orders of Government having been published in August 1869, the term "improperly sacrificed" cannot be fairly applied to the supposed results of action taken by me long previously to the promulgation of the last quoted order.

4. My fault, if there were any, was in hesitating to give effect to the then existing Board's Order that the trees should be made over to the land-holder. I venture to think that the result of that hesitation has been beneficial to the interests of Government, as an accurate numbering of the trees was then made, and the results were duly entered in the village accounts.

5. The Puttahdars concerned thus felt that the value of their holdings was known, and that any relinquishments would be challenged which might be made in consequence of the disappearance of so valuable an asset as the palmyras then growing on them. In proof of this I point to the answer I am able to make to the Board's question that only 58 trees out of the 9,865 growing in Badivarikam and 30 trees of those returned in Tutipat, have disappeared since my order transferring them to the Puttahdars was issued.

6. I beg that the Board will set me right with Government in this matter by forwarding this letter with any comments they may have to make on it.

THE letter will be submitted to Government in accordance with Mr. Robinson's request.

2. The Board believe that the surrender of the rights of Government in the Tutipat and Badivarikam tope was an error of judgment, but there was evidently a great deal of exaggeration in the letter on which Government pronounced that State rights had been very improperly sacrificed.

3. The Second Member believes there was no error of judgment in the surrender of the tope, and has recorded a Minute to that effect.

No. 230. ORDER THEREON, 22nd November 1871, No. 1,989.

Miscellaneous.

THE Government accept Mr. Robinson's explanation, and do not doubt that he acted with the best intentions. At the same time the relinquishment of the topes to the holders of puttahs for the land appears to them to have been an error of judgment. The trees evidently a[re] growing far more thickly than the "scattered trees" to which the G. O. of 6th March 1858 was intended to apply. The puttahdars had no prev[ious] property in ... now acquire[d] the right to fell them indiscriminately for their own pleasure. ... which w[ere] previously ... ment

17th Nov 71 R 18 Nov 71

No. 3,302.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th August 1871.

Read the following letter from J. D. ROBINSON, Esq., Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Palamnair, 20th June 1871, No. 334:—

THE requisition contained in paragraph 2 of the Board's comments embodied in their Proceedings of the 18th February 1871, No. 769, gives me an opportunity of showing that my action in the matter therein discussed has been censured on a very unfair and ungenerous presumption of the facts.

2. Mr. Whiteside after stating the case from the most unfavourable point he could select attempts to take the position by a *coup de main*, where he says "[illegible] very least Rupees 30,000 by the transfer" which I th[ink] that Government have lost at the purely imaginary as I shall proceed to show.

For firstly the Government never planted any one[?] directed. Now this estimate is on these tracts; and there can therefore be no question of reviving rights which never have existed.

Secondly, the price of a Palmyra tree [in] this district required as timber is 12 Annas and not 2 Rupees the fancy valuation Mr. Whiteside has chosen to affix to it.

If it be argused [that] my very hesitation in the first instance to transfer these trees to the Puttahdars whose land they are growing was a tacit admission that I considered they were worth more than 12 Annas owing to their proximity to the Railway, I answer that no such consideration influenced my action. I know from personal observation that a large proportion of the soil on which these trees are growing was saline or sandy, and as such comparatively speaking worthless for agriculture; and my hesitation arose out of a very reasonable apprehension, lest by any sudden and wholesale clearance these tracts should lose what in fact conferred on them their chief values, and might revert by gradual relinquishment to the village waste as unprofitable for general cultivation.

Thirdly, I had then, as I still have, considerable doubts whether the trees scattered over these tracts could be regarded as topes, and whether they did not come rather within the definition of "scattered trees" as intended in the rules. In the Tutiput village the average number of Palmyras now growing to the Kani is only 28½ and in Badivarikam 27½; whereas by the Tope Rules 75 trees is the complement per Kani.

Fourthly, there is not only no loss to Government by my having abstained from treating these Palmyra groups exceptionally, and made them over under the fair rule that the Puttahdar shall have the land and all the trees therein growing, but positive gain.

The lands occupied by these Palmyra groups in the two villages pay an assessment of Rupees 690 annually. Whereas if a tree tax only were leviable the Government dues would only [amount] to Rupees 193. The Board will thus learn that their assumption (paragraph 1 of their Order No. 769) is erroneous and the Government Order of the 5th May 1868, No. 1,229, would not apply to the case of these Palmyra groups. But even allowing that these groups may be regarded as single topes in their respective villages, I would respectfully submit that my action in surrendering them to the Puttahdars concerned was justified by paragraph 6, Standing Order No. 129, Dalyell's Edition, Board Circular Orders page 97.

3. These trees it should be remembered were made over in 1868, and the Orders of Government having been published in August 1869, the term "improperly sacrified" cannot be fairly applied to the supposed results of action taken by me long previously to the promulgation of the last quoted order.

4. My fault, if there were any, was in hesitating to give effect to the then [existing] Order that the trees should be made over to the land-holder. I venture to [think] of that hesitation has been beneficial to the interests of Government as an [accurate] the trees was then made, and the results were duly entered in the [village] him of the several items of revenue and charge [against] and that the accounts in full detail, with

East

North

5. The Puttahdars concerned thus felt that the value of their holdings was known, and that any relinquishments would be challenged which might be made in consequence of the disappearance of so valuable an asset as the Palmyras then growing on them. In proof of this I point to the answer I am able to make to the Board's question that only 58 trees out of the 9,865 growing in Badivarikam and 30 trees of those returned in Tutipat, have disappeared since my order transferring them to the Puttahdars was issued.

6. I beg that the Board will set me right with Government in this matter by forwarding this letter with any comments they may have to make on it.

3.

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THE letter will be read by the surrender of the rights of Government in the Tattiput and

2. The Board believe that judgment, but there was evidently a great deal of exaggeration Badivarikam tope was an error pronounced that State rights had been very improperly sacri-in the letter on which Government was no error of judgment in the surrender of the tope ficed.

3. The Second Member believes there and Extract.)

and has recorded a Minute to that effect.

(A true Copy

the value of the Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of North Arcot.

Exd. T. Cartledge.

No.

Board of Revenue

Received.

Proceedings of the M

detailed audit of the

Proceedings, 7th Augt

MADR

1871

Proceedings of the Madras Government,
22nd November 1871.

Department, dated Simla,

No. 231. Read the following letter from the Se India, Department of Agriculture, Revenue, and Commerce, No. 139, the Secretary to the Government of Madras, a Resolution on the system 1871, No. 588 :—

IN forwarding the accompanying Resolutions* ry to the for the gui Commerce, (Forests,) to and Admini ed Simla, 10th November forest accou

* No. 139, dated 14th August 1871.
,, 4,406, ,, 18th October ,,

that the attention of Conservators of Forests may be cal Government of India sibility which has been confided to them by the Governe of local Governments additional care on their part which the duty o auditintions as to the audit of involve. I am directed to request

2. With Conservators themselves rests the responsi to the serious respon- formance of all audit duties, and by them personally all dat of India, and to the passed. They must keep in their own hands the *bona fi* he forest accounts will expenditure of the department, not permitting it to d compilation of the accounts, as a matter of routine on Deplity of the correct per- vators in charge of the Forest Office at head-quarters. btful charges must be

3. It will be the duty of Provincial Accountants-G control of the money- notice of Conservators, and, if necessary, of local Governme lve, with the actual it may seem to them that errors have been admitted in the a or Assistant Conser- has not been according to rule.

ENCLOSURE No. 1. neral to bring to the s, any cases in which ounts, or that audit

Proceedings of the Government of India in the Department of Agricult merce, (Forests,) dated Simla, 14th August 1871, No.

READ again the following papers :—

Public Works Department Circular No. 13-F., dated 7th Septemb revised system of audit and control of Forest Accounts.

Public Works Department Memorandum to Financial Department, re, Revenue, and Com- September 1870. 139.

Financial Department Resolution No. 4,183, dated 20th October 1870.

Public Works Department Resolution No. 340-F., dated 1st June 1871 er 1870, prescribing a

Public Works Department Circular No. 1-F., dated 23rd January 1871.

Public Works Department Memorandum to Financial Department No. 543-F., dated 20th June 1871.

Read also—

A Memorandum from the Financial Department No. 2,101, dated 17th Ju- 380-F., dated 17th

RESOLUTION.—In the Resolution of the Financial Department No. 4,138, 1870, it was explained that, under the provisions of Public Works Department ly 1871. dated 7th September 1870, the Accountant-General should receive from fore abstract of the monthly receipts and expenditure of the Forest Department, arr sub-heads of the budget-estimate ; that this account was incompatible with any dated 20th October him of the several items of revenue and charge which might make up the totals Circular No. 13-F., and that the accounts in full detail, with vouchers, should be submitted to the st officers only an anged in totals of detailed audit by f the sub-heads ; Conservator for a

5. The Puttahdars concerned th
any relinquishments would be challeng
ance of so valuable an asset as the Pa
to the answer I am able to make to
growing in Badivarikam and 30 trees o
order transferring them to the Puttah

6. I beg that the Board will set

Proceedings of the Madras Government, Revenue Department,
22nd November 1871.

letter with [illegible] month's transa
Accountants-General, while receivi
the month's transactions, will cont
public treasuries, *i.e.*, of the sum
forest officers.

2. It is observed, however
Accountants-General or by forest
be necessary for the Financial
October 1870, with the following
ments and Administrations for t

3. Instead of each disbur
Provincial Accountant-General,
accounts should be compiled in
cash account (Form No. 19), c
23rd January 1871, and subm

4. This account should
and should show all treasury
ant-General to check the item
to the budget headings. It
vouchers to the Accountant-
him for purposes of check, t

5. In order that the
servators of Forests shoul
despatching them by such
in time for the combined
Accountant-General by the
it would have resulted in
of another year.

6. Under this sy
their vouchers, in the
No. 19, *without* the v
will be to throw more
mental officers, it being
by the Conservator hims
authorized to act in th
more or less completely
Central Provinces, an
efficient establishment
the accounts. The sa
made for providing
undue increase of ex

7. In all cases
cial Accountants-G
perly qualified officer

8. Treasury
sending to the Cons
tions between the
the departmental

ORDER.—Or
for consideration

ctions. It was, furthermore, explained that the Provincial
g henceforth mere abstracts of revenue and charge items in
nue to be furnished with full details of the transactions with
s drawn from, and the amounts paid into, the treasuries by
the
at it that this Resolution is not yet clearly understood by the
or of officers; and it appears to the Governor-General in Council to
men department to reaffirm their Resolution No. 4,138, dated 20th
modifications, which might then be circulated to Local Govern-
r bel the information and guidance of all concerned, *viz.* :—
to sing forest officer rendering an abstract account monthly to the
which are often liable to subsequent correction, these abstract
the Office of the Conservator of Forests in the form of a balanced
irculated with Public Works Department Circular No. 1-F., dated
tted by him to the Accountant-General.
reach the Accountant-General's Office by the 15th of each month,
remittances on both sides in detail, which will enable the Account-
s by the treasury vouchers and to control the expenditure according
will *not* be necessary to send a detailed cash account, nor any
eneral with the above account, and, unless specially called for by
o vouchers will remain in the Office of the Conservator of Forests.
bove arrangement may be carried out punctually and correctly, Con-
insist on disbursing officers making up their accounts promptly, and
a date as will admit of their cash accounts reaching the Central Office
account to be prepared, which, as above remarked, should reach the
15th of each month; as this stood, it was altogether inadmissible, as
hrowing expenditure *bonafide* incurred in *one* year into the accounts

tem all accounts will be compiled and remain recorded, together with
onservator's Office, and only the detail balanced cash account, as in Form
uchers, will go on to the Accountant-General. The effect of this order
ompletely the responsibility of audit of the forest accounts on the depart-
understood that the above audit is conducted, and all bills passed either
lf or by one of his subordinates not under the rank of a gazetted officer duly
capacity of Auditor of forest accounts on his behalf. It is at present
in force in Bengal, the North-Western Provinces, the Punjab, Oudh, the
l British Burmah, to which it may apply at once. In these Provinces
s have been provided under charge of officers for the purpose of checking
me system might also be extended to Mysore and Berar, arrangements being
fficient Offices of Account under the Conservators of Forests without any
pense.
the Conservator's Office of Accounts will be open to the inspection of Provin-
eneral as well as of the Inspector-General of Forests, who will see that pro-
s are in charge, and that a proper system is maintained in them.
officers should, however, be strictly ordered to aid the Forest Department by
ervator's Office punctually, on the 1st of each month, an account of all transac-
Forest Department and their treasuries to enable him to check the entries in
accounts.

dered that a copy of this Resolution be forwarded to the Financial Department
and orders.

Proceedings of the Madras Government, Revenue Department,
22nd November 1871.

Extract from the Proceedings of the Government of India, Financial Department, dated Simla, 18th October 1871, No. 4,406.

Read—

A communication from the Department of Agriculture, Revenue, and Commerce, No. 139, dated the 14th August, forwarding, for consideration and order, copy of a Resolution on the system to be observed in future for the audit and control of Forest Accounts.

Read also—

A report thereon by the Comptroller-General No. 620, dated 8th September 1871.

RESOLUTION.—The Governor-General in Council is pleased to adopt the system sketched in the Resolution in the Revenue Department, except the stipulation in paragraph 6, that the treasury officer should send to the Conservator on the 1st of each month an account of all transactions between subordinate forest officers and the Collector's treasury.

The Central Forest Account Office will render to the Civil Accountant-General a consolidated account on the part of his subordinate forest officers, which, according to paragraph 4 of the proposed Resolution, will show "all treasury remittances on both sides in detail." As the Accountant-General will compare this with the corresponding entries in the Treasury Account, the check which the Central Office of Forest Accounts proposes to institute will not be required.

Referring to paragraph 6 of the Resolution the Governor-General in Council observes that the system should not, without a further reference to this department, be extended to any province to which its introduction would be creative of a new appointment of Assistant or Deputy-Conservator for the Forest Accounts.

ORDER.—Ordered that a copy of the above be forwarded to the Department of Agriculture, Revenue, and Commerce.

Ordered also that a copy of the above be forwarded to the Comptroller-General, with reference to his letters noted in the margin, with an intimation that, as regard the forest account of revenue and charge, the check over unauthorized items of expenditure will rest in the Central Office of Forest Accounts, and that the responsibility of the Accountant-General should be limited to seeing that the estimate of revenue is being made good, and the estimate of charge is not being exceeded by the actual expenditure under the prescribed major and minor heads of the Forest budget estimate. Any divergences should be brought to the notice of the Conservator, and, when necessary, of the Local Government and the Government of India.

No. 844, dated 4th July 1871.
„ 620, „ 8th Sept. 1871.

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

No. 232. ORDER THEREON, 22nd November 1871, No. 1,990.

Forests, No. 7.

COMMUNICATED to the Conservator of Forests whose attention is specially called to the remarks of the Government of India.

(True Extract.)
(Signed) W. HUDLESTON,
Secretary to Government.

the Conservator of Forests.
the Board of Revenue.
he Accountant-General.

F. R. Bantleman.

Revenue 1871. Despatch

Department of Agriculture,
Revenue, and Commerce.

No. 3682.

[Forests.]

To Local Governments and Administrations.

No.

Dated 10th November 1871.
Received 17th

E-2-

Govt

AUDIT of Forest Accounts.

No. 1990 Comm^d & the Govt^s Attention is specially called to the Remarks of the C.A.G.

1st Commissioner of Forests Dec 23 Nov 71

14 Copy sent to Govt

Proceedings of the Madras Government, Revenue Department, 22nd November 1871.

No. 233. Read the following Proceedings of the Board of Revenue, dated 9th November 1871, No. 4,652:—

Read Statement from Collector of Nellore, dated 20th October 1871, showing the amount of arrears due to a Yeomiahdar.

SUBMITTED for the orders of Government.

2. There is in the Nellore District a grant of Rs. 147-12-0 per annum for the maintenance of a pagoda at Tiruneermala in the Chingleput District. It has not been paid since June 1866, owing to the death of the late Trustee in July 1866. No claim appears to have been made until November 1870, when the son of the late Trustee claimed the arrears. In explanation of the delay he states that he obtained a certificate of heirship in February 1869 and succeeded to the Trusteeship, and that two petitions were presented to the Collector of Nellore claiming the arrears. These applications cannot be traced among the Collector's records.

3. It appears that the service in the pagoda has been continued and well maintained.

4. The Collector recommends that payment of the arrears, Rs. 788, be sanctioned, and suggests the transfer of the allowance to the Chingleput District.

5. The Board support the Collector's recommendation, and approve of his suggestion as to the transfer which is evidently desirable.

No. 234. ORDER THEREON, 22nd November 1871, No. 1,991.

Miscellaneous.

PAYMENT of the arrears is sanctioned.

2. The allowance will be commuted for an assignment of land-revenue on the usual terms in the Chingleput District in which the temple is situated. The Board will issue the necessary instructions to the Collector.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Exd. F. R. Bantleman.

Revenue 1871. Depart.

Department of Agriculture,
Revenue, and Commerce.

—— Ry. 3682.

[Forests.]

To Local Governments and Administrations.

No.

Dated 10th November 1871.
Received 17th

E-2.

Audit of Forest Accounts.

Rs. 1990

Comm.r & the Govt. of
Mad. Ry. attention
is specially called to the
remarks of the Govt. Rd.

To Commissioner of Forests Dec.r 23 Nov.r 71
" Govt. of Mad. (60
22d hour