1290

Proceedings of the Madras Government, Revenue Department, 6th September 1872.

Read the following papers:—

No. 36. Proceedings of the Board of Revenue, dated 21st June 1872, No. 1,067.

Read the following Proceedings of the Madras Government, dated 28th May 1872, No. 831, Revenue Department:—

ABSTRACT.—*Accounts for the Forest Department.*—Board of Revenue to submit a Manual to suit the altered circumstances of the department and to revise the Forest Account Establishment.

THE Board have fully discussed the question of the accounts to be kept in the Central Office of the Conservator of Forests in their Proceedings, dated 20th May 1871, No. 2,097, and they are of opinion that the five Registers therein prescribed must be maintained in the Board's Office when the Forest Department is transferred to it.

2. The forms are simple and require no detailed instructions. A set of similar registers must be kept by the District Forest Officers showing the transactions of each day, and monthly abstracts of them must be prepared and forwarded to the Board through the Collector. The accounts must be checked as far as possible in the Treasury Office before submission.

3. The necessary forms of registers, licenses, etc., will be printed in the Collectorate Presses.

4. The Budget Estimates and Stationery Indents connected with forests will be embodied in the general statements of the Collectors, but "Forest" will appear as a distinct item in the Budget, in the same way as Salt, Abkári, and other major heads of revenue, with the usual subordinate items.

5. The mode in which funds are to be drawn for working charges and accounted for requires to be considered. Under the present system advances are made by the Collectors to Forest Officers on cheques drawn against Letters of Credit issued by the Accountant-General, and debited to "Public Debt" under "Forest Remittances." The Conservator keeps an account of such advances and sends monthly to the Accountant-General a consolidated account current compiled from those received from his subordinates. In this account the sums which have been expended and are supported by vouchers alone appear as disbursements, all advances made to Contractors being included in the balance, though for the sake of information the actual cash balance is shown by a foot-note. The Accountant-General then adjusts the items of expenditure to the proper head of the charge. The practice observed in the Revenue Department when funds are drawn for similar purposes is different. All advances made to Contractors are at once charged off in the accounts to the proper head and accounted for afterwards by the submission of bills with completion certificates. The difference in the effect of the two systems is that in the one case money disbursed in one year, whether in the shape of advances or final payments, appears always as expenditure in that year under the proper head, while in the other money advanced to Contractors in one year appears

sometimes as expenditure in another year when it is finally adjusted. The Board think that there is no longer any necessity for issuing Letters of Credit, and that money may be drawn by the Collectors on their own authority when the sum does not exceed the Budget Estimate and charged off at once in the accounts to the proper head as is done in the case of Petty Construction and Repairs. On this point, however, the Accountant-General will be requested to favour the Board with his opinion, and on its receipt orders will be issued to the Collectors regarding the mode of drawing money and the submission of the monthly account current and cash balance report.

6. All bills for working charges and office contingencies will be audited in the Board's Office and forwarded to the Accountant-General with the countersignature of their Sub-Secretary, the vouchers being retained in the Board's Office. Bills for salaries and other fixed charges will be audited by the Accountant-General as at present.

G. O., 22nd November 1871, No. 1,990.

7. In the event of the advances being at once charged off in the accounts, it would be necessary to place a suitable sum as a permanent advance at the disposal of each Range Officer acting under the orders of the Collectors for meeting emergent charges. Orders will be issued on this subject when the mode of drawing funds is determined.

	Rs.
1 Assistant	300
2 Accountants, at 50 Rs. each ...	100
1 Accountant...	40
1 Clerk	25
2 Clerks, at 10 Rs. each	20
1 Record-keeper	20
4 Peons	28
1 Sweeper	3
Total...	536

8. As regards the establishment, the whole of the existing* staff is unnecessary. The following will suffice:—

	Rs.
* 1 Assistant to be called Forest Manager	300
1 Accountant	50
1 Do.	40
2 Clerks, at 25 Rs. each	50
1 Peon	8
Total ...	448

9. It is doubtful whether the services of the Assistant will be permanently required, but the Board consider that for some time to come the services of an Officer of experience such as is possessed by Cundasawmy Moodalyar, the Assistant to the Conservator, are necessary. The two Accountants will be fully employed in examining bills of working charges and office contingencies, and the two Clerks will compile statements received from the Collectors, prepare periodical returns, and render general assistance to the Manager. The correspondence will be conducted in the General Department of the Board's Office.

10. The district establishments are very unequal. Some Range Officers have no Clerks whatever, while some have as many as six. After familiarizing themselves with the establishment and the work, Collectors will propose such revision as may be found necessary.

11. Besides the establishment noted in the margin of paragraph 8 *supra*, Major Beddome has the following establishment under his immediate orders:—

	Rs.
1 Head Clerk	75
1 Draughtsman	40
2 Peons	16

This establishment will probably be still required by Major Beddome, but he should address the Government direct on the subject.

12. As Government propose the re-organization of the Forest Department may be carried out from the commencement of next Fasli. A separate manual of accounts does not at present appear called for, as the accounts to be kept are few and simple; but if after some experience a change in the accounts appears necessary, the Board will prepare one and submit it for the approval of Government.

REFERRED to Colonel Morgan, in charge of Forest Conservator's Office, for any remarks which he may desire to offer.

(Signed) W. HUDLESTON,
Secretary to Government.

25th June 1872.

No. 37. From Lieutenant-Colonel H. R. MORGAN, Officiating Conservator of Forests, to the Officiating Chief Secretary to Government, Revenue Department, Fort St. George, dated Ootacamund, 9th July 1872, No. 1,331.

ADVERTING to the Proceedings* of the Board of Revenue dated 21st ultimo, No. 1,067 (herewith returned), referred to me for any remarks which I may desire to offer, I have the honour to offer the following remarks for the information of Government.

* Received on the 3rd instant.

2. The Board, in paragraph 2 of their Proceedings under acknowledgment, state that the five registers which are maintained in the Central Office "must be kept by the District Forest Officers showing the transactions of each day, and monthly abstracts of them must be prepared." At present the details of revenue under the principal classified items as per margin are clearly entered in the daily transactions of the Executive Officers of the Department in separate books, such as the name and number of logs, the quantity of timber and the rate of seigniorage, etc., at which the timber is sold, as well as the name of the purchaser. The Government can decide whether the above particulars can be exhibited in Register A, of which a copy is herewith forwarded.

I. Sale of Timber brought to Depôts by Government Agency.	1 book.
II. Sale of Timber, Firewood, Bamboos, and Charcoal removed from the Forests by purchasers, including seigniorage.	1 ,,
IV. Permit Fees, etc. VI. Sale of Fruits, etc. VII. Sale of Confiscated Timber. VIII. Fines and Forfeiture. IX. Miscellaneous Receipts.	1 ,,
Value of Timber supplied to Department of Public Works.	1 ,,
	4 ,,

I am of opinion that the Forest Officers should be allowed to maintain their books as usual to render to the Account Office an account current in which the abstract

items of revenue, the amount drawn from the Treasury, and the expenditure incurred for forest operations are distinctly given. This form has been approved by the Comptroller-General of Accounts. The several items given therein after thorough scrutiny in the Account Office are posted into the registers marked A, B, and D. Separate returns showing the pay of establishments and office contingencies are furnished for the purpose of being posted in Register C as well as to complete Register B.

3. As regards Register E, the stock accounts will have to be modified to a certain extent in accordance with the mode * of valuing the timber felled and stored from the beginning of 1872-73.

* Approved by Government in their Proceedings dated 22nd June 1872, No. 962.

A circular has accordingly been issued to the officers of the Department requesting them not to blend the old and new stock accounts together, but to furnish a quarterly return of the sale of the old stock lying in the depôt on the 31st of March 1872 and to submit a monthly return of the new stock of timber collected from the commencement of the current Official year.

4. As the Range Officers are the disbursing officers the accounts should be prepared and transmitted by them to the Board of Revenue through the Collectors of districts, who should during their periodical tours into the forests examine the books, cash, and stock accounts as the Conservator of Forests has done. The Treasury Officers are only able to check the amount drawn from the Treasury for forest operations and that received into it to the credit of forest income. I am of opinion that each Treasury Officer should furnish the Forest Department of the Board of Revenue with a memorandum showing the remittances received and the amounts paid for forest operations, establishment and contingent. This will enable the Accountants to check the returns rendered to the Board by the officers of the Department.

5. With reference to the Budget Estimates, I think that no change should be made in the present system, which was introduced by the Government of India into the Forest Departments of all the subordinate Presidencies and Provinces. A separate Budget Report with orders thereon is printed and circulated by them to the several Governments, etc.

6. As regards the suggestion made by the Board in the concluding portion of paragraph 5 of their Proceedings that money can be drawn by the Collectors and charged off at once to the proper head in the accounts, I beg to state that a similar practice was in force in certain ranges when these were under the management of Collectors. The advances so drawn accumulated from the year 1850 and these were only adjusted in 1860-61, as will be seen from paragraph 4 of the Proceedings of the Board of Revenue recorded in G. O. dated 15th October 1860, No. 1,868. A large advance of Rs. 1,75,084-5-4 was also found unadjusted in the accounts of the Annamallay Forest up to 1858-59. The Board thereupon suggested the advisability of adjusting the advances drawn by rendering a monthly account current and bills to the Central Office, as will be observed from paragraph 7 of their Proceedings, which was approved by Government in their Proceedings quoted above. The Accountant-General, under instructions from the Comptroller-General of Accounts, forwarded to the Conservator of Forests, with his letter dated

Proceedings of the Madras Government, Revenue Department,
6th September 1872.

9th September 1868, No. 3,171, a form of account current for adoption from October 1868. According to that form all advances drawn from Civil Treasuries on cheques by Forest Officers against the letters of credit issued by the Accountant-General should be credited to "Forest Remittances." The sums expended by the Forest Department when supported by audited bills should be debited in the account current under "6 Forests." The difference between the Debtor and Creditor sides of the account current forms the balance of cash in the hands of Range Officers at the end of the month. This system has been communicated to the Board of Revenue, which will be found recorded in their Proceedings dated 20th October 1868, No. 7,513. The same principle has been followed in regard to the adjustment of outstanding advances both in the books of the Comptroller-General of Accounts and the local Accountant-General. I am of opinion, therefore, that as this system is a good one it should not now be altered.

7. For the foregoing reasons the placing of a permanent advance fund will not be required. The Collectors are not the disbursing officers. If Forest Officers drew funds for forest operations in a lump sum and the amount kept in their cash chests in remote parts of the jungles where operations are being carried on, loss to the State is likely to occur. In a well-guarded military cantonment like Ootacamund the Government cash chest containing nearly Rs. 2,000 was once carried away during my absence for a few days at Mudumallai. Out of that amount Rs. 400 only were recovered and the thieves sentenced to hard labour, whilst the difference was ordered to be written off to "Profit and Loss." By the present system the contractors are paid for work done by cheques, and thereby there is no accumulation of cash. Large sums of money are seldom carried out by Range Officers into the forests.

8. Adverting to paragraph 9 of their Proceedings the Board require the services of Cundasawmy Moodelliar. I beg to recommend, therefore, that a personal allowance of Rs. 100 be granted to him in consideration of his valuable services and the length of time he has been the Conservator's Assistant, as stated by Major Beddome in paragraph 17 of his letter recorded in G. O., No. 831, dated 28th May 1872. If Cundasawmy Moodelliar's services were retained in the Executive Branch his salary and travelling allowance would as a Range Officer amount to Rs. 500 per mensem according to the re-organization scheme of the Forest Department.

9. Referring to paragraph 7 of the Board's Proceedings alluded to above I would suggest that the present strength of the Central Forest Office be maintained for at least six months, in order that the Board may judge whether, or not, a reduction in the establishment is feasible.

10. In conclusion, I beg to state that, as the accounts of the Forest Department are closed according to the Official and not the Fasli year, I would recommend that the transfer should take place on the 1st of October next, to enable the Assistant in charge of the Central Forest Office to complete the Annual Accounts for 1871-72 and the Budget Estimates, etc., for 1873-74, as the latter is required to reach the Government of India by the 15th November at latest to enable them to review the Budget Estimates of the Forest Department of all the subordinate Presidencies, etc., within the time prescribed by them.

No. 33. ORDER THEREON, 6th September 1872, No. 1,290.

Forests No. 2.

COLONEL MORGAN'S remarks will be communicated to the Board of Revenue for their consideration; but the Proceedings of Government dated 20th August 1872, No. 1,238, paragraphs 8 to 10, render any further orders in regard to the Forest Accounts and the transferred establishment at present unnecessary. Should the Board within the year's experience which the Government contemplated be convinced that the transferred establishment is unnecessarily large, they can propose earlier reductions. As regards the mere office servants they may act at once as they find expedient.

2. The Board propose to embody the Forest Budget in the General Revenue Budget; but this cannot be done as the Forest Budget must reach the Government of India on the 1st October, a much later date being fixed for the other Budgets, and the Supreme Government, in their recent Proceedings dated 21st June 1872, No. 11—689-699 (G. O., 4th July 1872, No. 1,031) insist upon the punctual submission of the Forest Budget at the appointed time. Moreover, the Forest estimates are separately examined and reviewed by the Government of India in the Department of Agriculture, Revenue, and Commerce. The Board have apparently overlooked the orders of Government noted in the margin.

G. O., 10th October 1864, No. 1,850.
„ 20th May 1865, „ 1,072.
„ 20th October „ „ 2,567.
„ 12th June 1869, „ 1,665.

3. The audit of the Forest Accounts will in future be part of the duty of the Board. The Government of India have, in their letter dated 10th November 1871, No. 588, ruled that "with Conservators themselves rests the responsibility for the correct performance of all audit duties, and by them personally all doubtful charges must be passed." They further remark that "they (the Conservators) must keep in their own hands the *bona fide* control of the money expenditure of the Department, not permitting it to devolve, with the actual compilation of the accounts, as a matter of routine on Deputy or Assistant Conservators in charge of the Forest Office at head-quarters." The Board now take the place of the Conservator in these respects, and the mere auditing of the charges "in the Board's office," as proposed in paragraph 6 of their Proceedings, will not meet the requirements above specified. The Board will, therefore, suggest the arrangements under which the principle of the orders of the Government of India may be maintained.

Proceedings of Government dated 22nd Nov. 1871, No. 1,990.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

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

Ed. A. S. Rodgers.

Revenue Department

Proceedings of the Board of Revenue
dated 21st January 1872.

Read Government Order dated
28th May No. 831 asking the Board
to submit a Manual of Accounts for
the Forest Department with the Mode
Circumstances of that Department.

The Board have fully discussed
the question of the Accounts to be kept
in the Central Office of the Conservator
of Forests in their Proceedings dated
2d May 1871 No. 2097 and they are
of opinion that the 5 Registers therein
prescribed must be maintained
in the Board's Office when the Forest
Department is transferred to it.

2. The Forms are simple and require
no detailed instructions. A set of
similar Registers must be kept
by the District Forest Officers showing
the transactions of each day and a
monthly abstract of them must be
prepared

prepared and forwarded by the Board through the Collector. The Accounts must be checked as far as possible in the Treasury office before submission.

3. The necessary forms of Registers, Licences &c will be printed in the Collectorate Presses.

4. The Budget Estimates and Stationery Indents connected with Forests will be embodied in the General Statements of the Collectors but "Forest" will appear as a distinct item in the Budget in the same way as Salt, Abkari and other Major Heads of Revenue, with the usual subordinate items.

5. The mode in which funds are to be drawn for working charges and accounted for requires to be considered. Under the present system Advances are made by the Collectors to Forest officers on Cheques drawn against letters of credit issued by the Accountant General, and debited to "Public debt" under "Forest Remittances"

The Conservator keeps an Account of such advances and sends monthly to the Accountant General a Consolidated Account Current compiled from those received from his subordinates. In this Account the sums which have been Expended and are supported by vouchers alone appear as disbursed. All Advances made to Contractors being included in the balance; though for the sake of information the actual Cash balance is shown by a footnote. The Accountant General then adjusts the items of Expenditure to the proper head of the charge. The practice obtains in the Revenue Department where funds are drawn for similar purposes is different. Here all Advances made to Contractors are at once charged off in the Account to the proper head and accounted for afterwards by the Submission of Bills with Completion Certificates. The difference in the Effect of the two Systems is that in the one case money disbursed in one

year

Year to year, shall appear in the shape of advances or final payments, appear as charges or Expenditure in that year under the proper heads, while the Sums of Money advanced to Contractors in one year appears sometimes as Expenditure in another year when it is finally adjusted.

The Board think that there is no longer any necessity for issuing letters of Credit and that money may be drawn by the Masters on their own Authority when the Sums do not exceed the Budget Estimate and be charged off at once in the Accounts to the proper heads, as is done in the Case of Petty Construction & Repairs.

On this point however, the Accountant General will be requested to favour the Board with his opinion and the necessary orders will then be issued to the Masters regarding the mode of drawing money and the submission of the Monthly Account Current and Cash balance report.

All

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6. All Bills for the Fixed Charges and Office Contingencies will be audited in the Board's Office and forwarded to the Accountant General with the Countersignature of their Secretary, the Vouchers being retained in the Boards Office. Bills for Salaries and other fixed charges will be audited by the Accountant General as at present.

General Government Order 22nd November 1871 No 1990

7. In the Event of the Advances being at once charged off in the Accounts, it would be necessary to place a suitable Sum at the disposal of each Range Officer acting under the Orders of the Masters for meeting Emergent charges. Orders will be issued on this Subject when the mode of drawing funds is determined.

8. As regards the Establishment of the

the Establishment existing Staff is
proposed to be augmented as follows with
the following Officers —

	Rs
1 Assistant to be called Assistant Conservator & Manager	300
2 Accountants	50
1 do.	40
2 Clerks at 25 Rs Each	50
8 Peons	8
	448.

9. It is doubtful whether the
services of the Accountants will be
permanently required but the
Board consider that for some
time to come the services of
Officers of Experience such as is
possessed by Mundalsary Broadfoot
the Assistant Conservator are
necessary. The 2 Accountants will be
fully employed in Examining Bills
of working Charges and Office &
Contingencies and the 2 Clerks will
Compile Statements required from
the Collectors, prepare periodical
returns and render general assistance

	Rs
1 Assistant	300
2 Accountants at 50 Rs Each	100
1 Accountant	40
1 Clerk	25
2 Clerks at 10 Rs Each	20
1 Record Keeper	20
4 Peons	28
1 Sweeper	3
	536.

to the Manager. The Correspondence
will be conducted in the General
Department of the Board's Office
10. The District Establishments
are very unequal — Some Range
Officers have no clerks whatever
while some have as many as five.
After familiarizing themselves
with the Establishment and the
work Collectors will propose such
revision as may be found necessary.
11. Besides the Establishment noted
in the margin of para 8 supra, Major
Beddome has the following Establish-
ment under his immediate orders —

	Rs
1 Head Clerk	75
1 Draughtsman	40
2 Peons	16

This Establishment will probably
be still required by Major Beddome
but he should address the Government
direct on the Subject.

12. As Government propose the
reorganization of the Forest De-
partment may be carried out
from

from the Commissioners of Stamps
to Messrs. Wm. Reynolds &
Co. amounting to £ at which amount offers
called for as the Accounts shall be kept
are found most simple but if after
some experience, changes in the
Accounts appears necessary the
Board will prepare one and submit
it for the Approval of Government.

I have &c.

J. Hole
Secretary.

The Chief Secretary to Government
Rawson W. Rawson Esqr.

C. Campbell
Colonial Treasurer.

Revenue 1872 Dept
No 2109

Proceedings of the
Board of Revenue,

Held 21st June 1872
Dept. 21 — " — "
Rec'd 24th — " — "

Rev 2292/72

Submitting proposals in regard to Re-organization of Forest Deptt.

S.G.No 1290-6 Sept/72
Approved

No 36

25th June 1872

Agreed to. Circular
Bnch Govt. Secy. Revenue
Govt. Secy. Revenue
Govt. Secy. Public Works
Dept.
Secy. Govt.

Form A.

Detailed Register of Receipts for the Year ..... in the ..... Forest.

Budget Estimate	Items	April	May	June	July	August	September	October	November	December	January	February	March	Total of the year
	I. Sale of Timber and Sandalwood brought to Depôt by Government Agency													
	II. Sale of Timber, firewood, bamboos, and charcoal removed from the Forest by purchasers including Seignorage													
	III. Duty on foreign timber													
	IV. Permit fees and rent of jungles and privelages													
	V. Grazing dues													
	VI. Sale of fruits, babool pods, and other minor forest produce													
	VII. Sale of confiscated drift and waif Timber													
	VIII. Fines and forfeitures													
	IX. Miscellaneous receipts													
	Value of timber supplied to Public Works Department													
	Total.													

Office of Conservator of Forests.
Cotacamund 9th July 1872.

No. 1331.

From

Lt. Colonel A. R. Morgan
Offg. Conservator of Forests.

To,

The Honorable W. Hudleston
Offg. Chief Secretary to Govt.
R. D.

Sir,

× Received on the 3rd instant.

Adverting to the Proceedings of the Board of Revenue dated 21st Ultimo No. 1067 (herewith returned) referred to me for any remarks which I may desire to offer, I have the honor to offer the following remarks for the information of Government.—

2.— The Board in Para 2 of

III.

5 Enclosure

Rd a letter No. 1331 of 9th July 1872 from the Offg. Conservator to Offg. Chief Secretary to Govt. R.D.

Rec'd 22/7/72

Rep'd 22/7/72
do 5/4

of their Proceedings under ac-
-knowledgment state that the
five Registers, which are main-
-tained in the Central Office
"must be kept by the District
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"actions of each day, and monthly
"abstracts of them must be pre-
"pared." At present the details
of Revenue under the principal
classified items, as per margin,
are clearly entered in the daily
transactions of the Executive Officers
of the Department in separate
Books, such as the name and number of

I. Sale of Timber brought to Depots by Govt. Agency. — 1. Book.

II. Sale of timber firewood, bamboo & charcoal removed from the Forests by purchasers including Seigniorage — 1. Book.

IV. Permit fees — V. Sale of fruits &c. — VII. Sale of confiscated Timber — VIII. Fines & forfeitures — IX. Miscellaneous receipts — 1. Book.

Value of timber supplied to D.P.W. — 1. Book.

4 Books.

of Logs, the Quantity of Timber and
the rate of seigniorage &c. at which
the Timber is sold, as well as the name
of the purchaser. The Government
can decide whether the above parti-
-culars can be exhibited in Register
A, of which a copy is herewith
forwarded. I am of opinion that the
Forest Officers should be allowed
to maintain their books as usual
to render to the Account Office an
Account Current, in which the
Abstract items of Revenue, the
amount drawn from the Treasury
and the expenditure incurred for

Forest

Forest operations are distinctly given: this form has been approved by the Comptroller General of accounts.- The several items given therein, after thorough scrutiny in the account Office are posted into the Registers marked A, B and D.- Separate Returns shewing the pay of Establishments and Office Contingencies are furnished for the purpose of being posted in Register C. as well as to complete Register B.

3.- As regards Register E. the stock accounts will have to be modified to a certain extent in accordance with the mode of valuing the Timber felled and stored from the beginning of 1872-73.- A Circular has accordingly been issued to the Officers of the Department requesting them not to blend the old and new stock accounts together, but to furnish a quarterly Return of the sale of the old stock lying in the Depot on the 31st of March 1872, and to submit a monthly return of the new stock of Timber collected from the commencement of the current Official year.-

Approved by Govt. in their Proceedings dated 22d June 1872 No. 962.

4.- As the Range Officers are

are the disbursing officers the accounts should be prepared and transmitted by them to the Boards of Revenue through the Collectors of Districts, who should, during their periodical tours into the Forests, examine the Books, cash and Stock accounts as the Conservator of Forests has done. The Treasury Officers are only able to check the amount drawn from the Treasury for Forest operations and that received into it to the credit of Forest Income. I am of opinion that each Treasury officer should

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furnish the Forest Department with a Memo shewing the Remittances received and the amounts paid for Forest operations, Establishment and Contingent. This will enable the Accountants to check the Returns rendered to the Board by the officers of the Department.

5. With reference to the Budget Estimates, I think that no change should be made in the present system, which was introduced by the Government of India into the Forest Departments of all the subordinate

subordinate Presidencies & Provinces.
A separate Budget Report with orders thereon is printed and circulated by them to the several Governments &c.

6. As regards the suggestion made by the Board in the concluding portion of para 5 of their Proceedings, that money can be drawn by the Collectors and charged off at once to the proper head in the accounts, I beg to state that a similar practice was in force in certain Ranges when these were under the manage-
ment of Collectors. The advances so drawn accumulated from the year 1850 and these were only adjusted in 1860-61, as will be seen from Para 4 of the Proceedings of the Board of Revenue recorded in G.O. dated 15th October 1861 No. 1868. A large advance of Rupees 1,75,084-5-4 was also found unadjusted in the accounts of the Anda-
malla Forest up to 1858-59. The Board thereupon suggested the advisability of adjusting the advances drawn by rendering a monthly account current and Bills to the Central Office as will

will be observed from Para 7 of their Proceedings, which was approved by Government in their Proceedings quoted above. The Accountant General under instructions from the Comptroller General of accounts forwarded to the Conservator of Forests with his letter dated 9th September 1868 No 6171 a form of Account Current for introduction from October 1868 according to that form all advances drawn from Civil Treasuries on cheques by Forest Officers against the Letters of Credit issued by the Accountant General

should be credited to "Forest Remittances". The sums expended by the Forest Department, when supported by audited Bills should be debited in the Account Current under "Forests". The difference between the Debtor and Creditor sides of the Account Current forms the balance of cash in the hands of Range Officers at the end of the month. This system has been communicated to the Board of Revenue which will be found recorded in their Proceedings dated 20th October 1868 No 7513.

The

the same principle has been followed in regard to the adjustment of outstanding advances both in the books of the Comptroller General of accounts and the Local Accountant General. I am of opinion therefore that as this system is a good one it should not be altered.

7th. For the foregoing reasons the placing of a permanent advance fund will not be required. The Collectors are not the disbursing officers. If Forest Officers drew funds for Forest operations in a lump sum & the amount kept in their Cash chests in remote parts of the jungles where operations are being carried on, loss to the State is likely to occur. In a well guarded Military Cantonment like Ootacamund, the Government Cash chest containing nearly Rs. 2000, was once carried away during my absence for a few days at Mudumallai; out of that amount Rs. 400 only were recovered and the thieves sentenced to hard labor, whilst the difference was ordered to be written off to "Profit and Loss". By the present

present system the Contractors are paid for work done by cheques, and thereby there is no accumulation of cash. Large sums of money are seldom carried with by Range Officers into the Forests.-

8.- Adverting to para 9 of their Proceedings the Board require the services of Cundasawmy Moodeliar, I beg to recommend therefore that a personal allowance of Rs. 100 be granted to him in consideration of his valuable services and the length of time he has been the Conservator's Assistant, as stated by Major Beddome in

Beddome in Para 17 of his letter recorded in G.O. No. 831, dated 28th May 1872.- If Cundasawmy Moodeliar's services were retained in the Executive branch his salary and travelling allowance will, as a Range Officer, amount to Rs. 500 per mensem according to the reorganization scheme of the Forest Department.-

9.- Referring to para 7 of the Board's Proceedings alluded to above I would suggest that the present strength of the Central Forest office be maintained for at least six months in order that the Board may judge whether

whether or not a reduction in the
Establishment is feasible.

10. In conclusion I beg to
state that, as the accounts of the
Forest Department are closed ac-
cording to the official and
not the Fasli year, I would
recommend that the transfer
should take place on the 1st of
October next to enable the Assist-
ant in charge of the Central
Forest Office to complete the
Annual Accounts for 1871-72 &
the Budget Estimates &c. for 1873-74,
as the latter is required to reach
the Government of India by the
15th

15th November at latest to enable
them to review the Budget Esti-
mates of the Forest Department
of all the Subordinate Presidencies
&c. within the time prescribed by
them.

I have the honor to be
Sir
Your Most Obed. Servt.

J. W. Simpson
Lt. Colonel
Offg. Conservator of Forests.

Rec'd 1872-73. 4th Sept.
No. 1792
Forest Department

From

To

Dated 1st Augt 1872

Rec'd 9th Augt 1872

Subject Reorganization of Forest Department

Sir,

I have the honor to submit for the consideration of Government the accompanying proposals for the reorganization of the Forest Department.

2. The Chief Secretary to Government, Public Works Department, in his letter No. 1331, dated 22nd July 1872, has called for my remarks on the proposals submitted by the Board of Revenue in their Proceedings No. 1067, dated 21st June 1872, and I have the honor to submit my remarks on the proposals of the Board of Revenue in the following paragraphs.

3. I have carefully considered the proposals of the Board of Revenue, and I am unable to agree with them in any of the principal points. I am of opinion that the Forest Department should be entirely separated from the Revenue Department, and that the Forest Officers should be entirely relieved of all Revenue duties. The Forest Department is a Department of Conservancy, and the Forest Officers should be entirely devoted to the duties of conservancy. The Forest Officers should not be employed in the collection of Revenue, nor should they be employed in the settlement of Revenue. The Forest Officers should not be employed in the collection of Revenue, nor should they be employed in the settlement of Revenue. The Forest Officers should not be employed in the collection of Revenue, nor should they be employed in the settlement of Revenue.

No. 37.

Revenue Department.

No. 1290

PROCEEDINGS of the MADRAS GOVERNMENT

Under date the 6th August 1872.

Read the following papers:—

Pro: Bd: of Revenue Submg: proposals in regard to reorganization of Forest Dept.	H. E. 21 June 1872, No. 1067.
From Conservator of Forests. Submg: his remarks on the above Pros:	" 9 July 1872, No. 1331.

Colonel Morgan's remarks will be communicated to the Board of Revenue for their consideration, but the Pro: of Govt dated 20th August 1872, No. 1238, paras 8 to 10 render any further orders in regard to the Forest

Forest Accounts and the
transferred establishment
at present unnecessary.
~~There are some points in~~
~~the Board's Rs above~~
~~recorded which require~~
~~notice~~ Should the Board
within the years experience
which the Govt contemplate,
be convinced that the
transferred Establishment
is unnecessarily large,
they can propose earlier
reductions. As regards
the mere office servants.

they

(203)

they may act at once as
they find expedient.

The Board propose
to embody the Forest Budget
in the general Revenue
Budget, but this cannot
be done as the Forest
Budget must reach the
Govt of India on the
1st October, whereas a
much later date [illegible]
fixed for the other
Budgets, and the Govt
in their recent Res. dated
21st June 1872, No. 11-669-694

G. O.

(G.O. 4 July 1872 N° 1031)

insist upon the punctual submission of the first Budget at the appointed time.

Moreover the Forest Estimates are separately examined and reviewed by the Govt. of India in the Dept. of Agriculture, Revenue and Commerce. The Board have apparently overlooked the orders of Govt noted in the margin.

The audit of the Forest accounts will in

G.O. 10 Oct. 1864, N° 1850.
" 25 May 1865, " 1072.
" 20 Oct. " " 2567.
" 12 June 1869, " 1865.

Pro: of Govt dd. 22 Nov. 1871
N° 1990.

in future be part of the duty of the Board. The Govt of India have in their letter dated 10 Nov. 1871, N° 588. ruled that "with Conservators themselves rests the responsibility for the correct performance of all audit duties, and by them personally all doubtful charges must be passed." They further remark that "they (the Conservators) must keep in their own hands the bonâ fide control of the money expenditure of the department

department, not permitting
it to devolve, with the actual
compilation of the accounts,
as a matter of routine on
Deputy or Asst. Conservators
in charge of the Forest
office at head-quarters."
The Board now take the
place of the Conservators
in their respects, and the
mere auditing of the charges
in the Boards office as
proposed in para 6 of their
Proceedings will not meet
the requirements above
specified. The Board
will therefore suggest

U/S M

the arrangements under
the principles
which the orders of the Govt
of India may be ~~fully~~
maintained
complied with

14 Board of Revenue 13 Sept 72
13. Insp. of Schools
6. Accountants

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated September 6th.

Recd. Encl

G. O., 6th September 1872, No. 1,290.

SEPTEMBER.
Nos. 36-38.

Re-organization of the Forest Department.—Papers relating to certain proposals connected with this subject, with orders thereon.

8-3-52-1

1/Cpo3624/73