=countant-General together with a
65
147
general List of Cheques compiled in
the Central Office to enable him to "
compare the latter with the Treasury
Officers' Accounts.

3. After auditing the Bills for "
working charges together with the "
necessary vouchers, the Accountant-
-General enters the amount thereof
in the Statement he prepares for "
transmission to the Comptroller-Genl:
of Accounts.

4. Bills for contingent expences re=
=ceived from Forest Officers are post-
-audited

-audited and passed by the Account-
-ant General, previously obtaining
the countersignature thereto of the
Officer in charge of the Central Office.

5. Abkash Balance Report compiled
from the Returns furnished by Range
Officers, is also submitted to the Ac-
-countant-General from the Central
Office of Forest accounts, to enable that
Officer to telegraph the amount there-
-in exhibited to Calcutta.

6. Bills for salaries and Travelling
Allowances are drawn separately from
District Treasuries, and forwarded by
the

the Treasury Officers, after making
the requisite payments, together with
their monthly Accounts to the Ac-
-countant-General for post-audit; co-
-pies of the Abstracts being furnished
to the Central Office for posting into its
Registers, after seeing that the amount
is not in excess of the sanctioned scale
of Establishment and the Budget al-
-lotment of the year.

7. An Annual Statement and
Account-Current prepared from the
Monthly Treasury Receipts, showing
the Revenue realized by the sale of
timber

timber from Govt. Depots and that collected under the License system are also furnished to the Accountant General. These are intended to check the credits and Debits entered in his Books relating to Treasury Accounts, and to remove doubtful items, if any, between them and the Forest accounts, after which the Annual Financial Statements are compiled by that Officer for transmission to the Govt. of India.

8. A quarterly Return showing the value of Timber supplied to the Dept. of Public Works is, moreover, submitted to the Accountant General from the Central Office, to enable him to incorporate the figures in his Books — a separate statement being likewise forwarded, together with the vouchers obtained from Executive Engineers for verification to the Controller of Public Accounts, who returns the documents to the Central Office with a report upon the result of his examination.

9. In addition to the numerous Returns specified in the foregoing Paragraphs, the following are compiled in the Central

Central Office from the accounts re=
=ceived from Forest Executive Officers,
and submitted to the Accountant-
General.

1. Quarterly Estimate of Funds
2. Detailed statement of actual Re=
=ceipts and Expenditure in com=
=parison with the Budget Esti=
=mates.
3. Abstract statement of actual Re=
=sults shewn under the Sub-heads
of the Budget Estimates, together
with a general explanation of
important deviations.
4. Annual Budget Estimates and
its

its accompaniments. 68/153

I. Report on contemplated operations

II. Abstract of Cash Account between
the District Treasury and Forest Dep^{t}

III. Last sanctioned scale of Establish^{t}.

D. Statement to accompany the salary
Bills of Officers and subordinates of the
Dep^{t} on the 1st day of each Official
year.

10. On the issue of Letters of credit
by the Accountant General to Treasury
Officers for sums entered in the Quar=
=terly Estimate of Funds, a Letter of
advice is at the same time forwarded
by

by that functionary to the Central Office, which is at once communi= =cated to the Officers of the Department concerned to enable them to draw funds for the purpose of carrying on Forest operations = due care being taken that no funds are drawn in excess of the Budget allotment without previous sanction.

11. The other documents Nos 2 & 3 referred to in Para 9 are furthermore furnished to the Govern.t of India Fi= =nancial Department for the purpose of ascertaining whether the Estima= =ted

Simply Para 9 is not to be brought to Comptr on the Govt of I.

I think they are not brought to A.G. General

=ted amount of Revenue has been rea= =lized and whether the Estimated Expenditure has exceeded the actual outlay under the prescribed Major and Minor heads of the Budget Esti= =mate. The Returns in question are also useful in checking the actuals of the Budget Estimate which is submitted to that Govt.

12. The Annual Budget Estimate and its accompaniments are in the first instance scrutinized by the Account= =ant General, who forwards them to the Madras Govt with such remarks as he deems necessary. They are then

transmitted to the Govt of India through the Accountant General with the orders thereon passed by the Local Govt.

13. Besides the preparation and submission of the preceding statistical Reports and statements, Books and Registers are maintained in the Central Office for reference from which emergent and isolated Returns &c are framed and despatched on requisitions from higher authority.

14. Under the proposed system of audit the greater portion of the duties performed in the Accountant General's Office in Forest matters will devolve on the employees of the Central Office of Forest accounts, and inorder to ensure efficient check and control over Forest Receipts & Expenditure and to close the Books periodically so that they may correspond exactly with the Treasury accounts, I would strongly recommend that with reference to Para 2 of G.O. 16th January 72. No 96, on Resolution of the Govt of Ist India, Financial Dept 25th November 1871, No 2460, the Office Establishment be placed on a better footing as regards emoluments at the same time the Officer in charge might

1579

It is intended to discuss the Establishment

might be deputed to inspect the cash "
and stock accounts of the Ranges at least
once every year and to report the results
of his examination to his immediate su=
=perior, as the entire responsibility "
rests with the Conservator agreeably to
the Resolution of the Govt of India under
acknowledgment. The cash and Stock
accounts of Executive Engineers are in=
=spected by the Controller of Public W. Ac=
=counts or his Deputy as often as it is
considered requisite, and I trust that "
the same course will be adopted in the
Forest Department.

15. Should the new system of audit come
into force and should the "Jungle Con=
=servancy" now under the management
of the Revenue Department be amal=
=gamated with Imperial Forests, a new
Manual of Accounts will be indispens=
=ably necessary, and my Assistant who
has been in charge of the Central Office
for nearly ten years, and whom I consider
in every way competent for the task, will
undertake to prepare one, which after "
approval can be printed and circulated
to the Officers of the Department.

16. The Govt of India in Para 6 of their
Resolution, quoted in Para 1 of this
letter

letter, state "that all accounts will be"
"compiled and remain recorded together"
"with their vouchers in the Conserva-"
"-tor's Office and only the detail"
"balanced cash account, as in Form No."
"19 without vouchers will go on to the"
"Accountant General. The effect of this"
"Order will be to throw more completely"
"the responsibility of audit of the Forest"
"accounts on the Departmental Officers,"
"it being understood that the above au-"
"-dit is conducted, and all Bills passed"
"either by the Conservator himself or by"
"one of his subordinates not under the"
"rank of a Gazetted Officer duly au-"
-thorized

-thorized to act in the capacity of audit"
"-or of Forest accounts on his behalf;"
but in Para 28 of their Proceedings
dated 24th January 1872 No. 148 the
Govt having recommended to the Govt
of India, an amalgamation of the
Presidency Forest Office of Accounts with
that of the Board of Revenue. I would
suggest that the Office should not be
blended with the Account Department
of the Board of Revenue but maintained
as a distinct branch thereof under the
direct control of the Secretary, just as a
Forest Range Officer would be under
the immediate orders of the Collector
of

of a District.

17. I would further suggest that the salary of the Assistant in charge of the Central Office be raised to Rs. 400. In consideration of the present incumbent's length of service extending over a period of 17 years and the very satisfactory way in which he has conducted his responsible duties as my Assistant during the past 10 years. I consider the increase of pay now solicited not more than is just and reasonable, with reference, as well, to the responsibilities of his position, as to the fact of Covenanted Assistants in other Public Offices

of a District.

17. I would further suggest that the salary of the Assistant in charge of the Central Office be raised to Rs. 400. In consideration of the present incumbent's length of service extending over a period of 17 years and the very satisfactory way in which he has conducted his responsible duties as my Assistant during the past 10 years. I consider the increase of pay now solicited not more than is just and reasonable, with reference, as well, to the responsibilities of his position, as to the fact of Uncovenanted Assistants in other Public Offices