No. 289. Read the following Proceedings of the Board of Revenue, dated 9th August 1872, No. 1,538:—

Read the following letter from R. TAYLOR, Esq., Officiating Accountant-General to the Government of Madras, to the Secretry to the Board of Revenue, dated Fort Saint George, 20th July 1872, No. 3,090:—

I HAVE the honour to acknowledge receipt (on third current) of the Board's Proceedings, No. 1,067, dated 21st ultimo. Thereon I have to report that the quarterly letters of Credit, formerly issued to the Forest Department, will no longer be required, and that there will be no objection to charging off finally against the Forest Grant the cash issued. But as every sum issued must be held under objection by this office until it is cleared by properly audited bills, such advances should be kept as low as possible, and every exertion should be continuously made to hasten adjustment; I am sorry to say that the illustration given by the Board, the precedent of petty construction and repairs, is any thing but encouraging, for I find still unadjusted payments made four years ago. I fear the patience of my office may be somewhat blameworthy, but beg to press the objection on the attention of the Board.

2. As I do not clearly understand the system and end of forest operations in this Presidency, I will not take it on me to say that advances even of considerable amount are not necessary, though assuredly less so than in the Punjab, where operations have to be conducted deep in the recesses of the Hills, many days journey from the plains, where the timber felled and paid for by Contractors in one season can at best only be floated to the depôts in the next. I fear that in framing Account rules for all India, the play necessary for one province has only enfeebled control in others.

3. It is necessary that Forest Officers should clearly understand that I shall hold under objection not an amount, but a payment of a certain day, and that they have to clear not a lump sum amounting to a lakh of Rupees issued on twenty different days, but twenty separate payments, having between them so far as the Account Department is concerned, no closer relation than if they were made in as many districts. If one bill be sent to adjust several payments, the amount and date of each of these should be shown at foot.

4. The different Officers will no doubt require permanent advances, but they should be made to feel that these advances are really loans on trust, for which they are personally responsible. Any considerable payments should be made exclusively by order on a Treasury, and if it be necessary to make payments from the Permanent Advance on account of any large work, the officers in charge should recoup his advance at intervals by an order on a Treasury for the total amount he has paid away on account of a named work; this amount would then be charged off by the Treasury against the department and, as I have

said at the end of last paragraph, would be detailed on the adjusting bill. Officers should be careful to recover before the close of a month, all payments from the Permanent Advance, by cheques on account of the large works for which adjustment is necessarily delayed, and by Contingent bills for all petty Office charges: their Cash balance will then be the Permanent Advance and Cash Balance reports would not be required.

5. It will be observed, that I am providing small Permanent Advances for ordinary petty expenditure, and larger sums to be charged off at once for advances to Contractors or for large special works. In order to facilitate the adjustment of the latter, I would suggest their being broken into as many portions as possible, and the adjustment of each worked out separately. Of course, I am herein thinking of the convenience of my own office, but no less of the Board's and Forest Officers. When the arrears of years attract attention, it is of no use for Government to call on me to adjust accounts at once, I can only pass on the call.

6. Touching paragraph 2 I would point out that the Treasury officer can check only remittance transactions. Touching paragraph 6 it is not necessary to remind you that vouchers for sums of Rupees 100 will need to be passed on to me.

SUBMITTED to Government in continuation of the Board's Proceedings, dated 21st June 1872, No. 1,067.

2. The Accountant-General agrees with the Board that letters of credit formerly issued to the Forest Department are no longer required, and that the cash issued to the Forest Department may be finally charged off in the accounts.

3. There is no doubt that every precaution should be taken to prevent the accumulation of unadjusted expenditure in the Forest Department and the Collectors will be requested to pay particular attention to this matter.

4. As regards the Permanent Advances, Collectors will in consultation with the Forest Officers recommend the amount necessary for their respective districts.

5. The Board do not see any advantage in sending vouchers for charges exceeding Rupees 100 to the Accountant-General, when they are duly examined at the Board's Office. This view is in accordance with paragraph 6 of the Resolution of the Government of India, recorded in G. O., dated 22nd November 1871, which rules that no vouchers are to be sent to the Accountant-General.

No. 290. ORDER THEREON, 30th October 1872, No. 1,509.

Forest, No. 18.

THE Government will defer passing final orders on the Proceedings of the Board of Revenue above recorded till they are in possession of the views of the Board and the Accountant-General on Colonel Morgan's remarks in paragraphs 6 and 7 of his letter dated 9th July 1872, No. 1,331, communicated to the Board with the Order of Government dated 6th September 1872, No. 1,290, for their consideration. The Proceedings of the

Board and Government and the instructions from the Comptroller-General of Accounts referred to by Colonel Morgan seem to indicate that the change now proposed and assented to by the Accountant-General is not a desirable one.

(True Extract.)

(Signed) W. HUDLEST[illegible]

Officiating Chief Secretary.

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

Exd. F. R. Bantleman.

the Accountant General
on Col Morgan's remarks
in paras 6 & 7 of his letter
dated 9th July 1872 No 1331,
communicated to the
Board with the orders of
Government dated 6th Sept
1872 No 1290 for their
consideration. The Pro-
-ceedings of the Board
and Government and the
instructions from the
Comptroller General of
Accounts referred to
by Col Morgan seem
to indicate that the
Change now proposed and
and assented to by the
Accountant General is
not a desirable one —

20/9/72

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6 Accountant General, —
3 Inspector of Forests, —

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