Rev Go. 831
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Proceedings of the Madras Government, Revenue Department,
28th May 1872.

Read again letter from the Conservator of Forests dated 10th August 1869, No. 2,781, recorded in the Proceedings of Government dated 19th October 1869, No. 92A, Miscellaneous.

Read also the following letters:—

No. 258. From Major R. H. BEDDOME, Officiating Conservator of Forests, to the Acting Secretary to Government, Revenue Department, Fort St. George, dated Ootacamund, 16th June 1870, No. 2,173.

With reference to the Proceedings of Government dated 11th May 1870, No. 687, I have the honour to submit herewith two lists showing the returns and other periodical statements (together with a form of each) prepared in my office and those of my subordinates.

2. The annual Administration Report of the Forest Department, accompanying List No. I., is submitted to Government, together with Appendices received from the officers of the department. The orders passed thereon are inserted at the end of the report, of which several copies are printed and distributed by Government to the heads of departments of this and other Presidencies, to the Right Honourable the Secretary of State for India, and to the Supreme and Bombay Governments. It affords information on the management and improvement of each forest-range under "Conservancy and Working." The planting operations and reserves for supply of fuel to the Locomotive Department of the Madras Railway, financial results, and other statistics, which are interesting to the State, are also detailed in the report alluded to. The size of the report is generally approved of by Government. In addition to this there is another contemplated report to be drawn up by the Conservator for submission to Government, and which is to accompany the budget-estimates of the department. This is to be rendered in foolscap size. There are other reports submitted occasionally by the Conservator, when specially called upon by Government, regarding the exploration, planting operations, conservancy or working of any forest-range.

3. As the forms of registers, marked A to G, recently modified and submitted to the Board of Revenue by the Accountants of the Board's and the Accountant-General's offices, are to be shortly adopted, I have entered them in the list in lieu of those now in use, which will eventually be cancelled. The several periodical returns given in the List marked A are prepared from the registers referred to for submission to higher authority. The object and use of the registers and returns have been fully explained in my letter submitted to Government under date the 13th ultimo, No. 2,117.

4. A letter-book is kept for all correspondence despatched from the Central Office, and a letter-file for all letters received from heads of departments at the Presidency, the treasury officers, and the officers of the Forest Department. A register of all letters, periodical statements, and returns, received and despatched, is also maintained, as well as Index-books for Proceedings of Government and those of the Board of Revenue.

5. The register-books above referred to are essentially requisite for record and for check over the operations of the Forest Department, for the preparation of periodical returns and other statistics required for submission to higher authority.

6. The forms and size of the registers and returns mentioned in the Lists, Nos. I. and II., cannot in any way be reduced or done away with. Besides supplying the above printed forms to the officers of the department, forms of licenses, vouchers, etc., as exhibited in the accompanying memorandum, are also furnished to them from the Central Office from time to time.

7. Government will perceive that the work above detailed cannot efficiently be carried out without a sufficient staff of employés in the controlling office, to which an establishment of not less than five per cent. at least of the annual income of the department should be granted.

8. As regards the minor returns specified in the accompanying List, No. II., I beg to offer the following brief explanation respecting the object and utility of each return furnished to the Central Office by the officers of the department.

9. This return exhibits the manner in which the officers and their establishments have been employed during the month for which it is rendered to the Central Office. A separate monthly Progress Report, showing the summary of forest-operations of each range, is also furnished to the Conservator of Forests together with this statement.

A.—Statement showing the mode in which the establishment of the — Forest was employed during the month of —
This return and the monthly report are very necessary and important, and cannot be abridged.

10. This return is submitted to the Central Office by the officers of the department, after causing it to be compiled from the salary lists of gazetted officers and their establishments, Nos. I. and II., which are presented for payment at the treasuries of their respective districts together with a statement* of leave. The return alluded to above, after comparison with the scale authorized by Government, is passed by the Assistant Conservator in charge of the Central Office, and the expenditure posted in Register C.

B.—Abstract of the salary drawn by the officer in charge of — Forests for the month of —.
This return is very necessary.

* No. III.

11. This return shows, on the debit side, the advances drawn from the treasury as per accompanying list of cheques marked IV. On the credit side the expenditure incurred on account of working operations is exhibited. The outlay is compared with the items given in the detailed account Particulars of working charges marked E.

C.—Monthly Account Current.
This return is very necessary.

12. The memorandum given on the first side of the account current represents the sale-proceeds realized on various kinds of timber removed from Government depôts, also seigniorage paid into the treasury for timber removed under the license system. These are checked from the particulars given in List No. I. of Form H, and in Statement No. III. embodied in Form C. Other miscellaneous collections are also exhibited under the classified items in the memorandum referred to above. The amount actually carried into the treasury accounts as shown at the bottom of the memorandum is supported by a certificate, No. II., obtained from the treasury officer.

13. The cash balance of the various Indian coins at the close of each month is exhibited in this report, which is rendered to the Accountant-General in a consolidated form, to enable that officer to furnish the Financial Department with a general cash balance report monthly.

D.—Cash Balance Report.
The Account Current shows this, but as this is in abstract form, it may be allowed to stand.

14. The first return is furnished (in duplicate) by range officers, which is audited by the Assistant Conservator in charge of the Central Office, and the amount passed in adjustment of the advances drawn from the treasury from the budget allotment of each range. The original bill is forwarded to the Accountant-General, to enable him to adjust the amount of advances standing in the books of his office, and the duplicate is retained in the Central Office for record. The Abstract No. I. is returned to the officer concerned, in which all sums admitted or retrenched are shown; in the latter case a statement of objectionable items is forwarded to the range officer, calling upon him to afford such explanation as may be deemed necessary to enable the Central Office to admit the objectionable items.

E.—Detailed Account Particulars of Contingent Bill of the—Forests for the month of—
I.—Abstract of do.
II.—Extract from the Statements showing the result of the examination of the accounts of — Forest for — 187 .
Very necessary returns.

15. This bill is furnished, in duplicate, to the Central Office for audit by range officers. The original, after examination, is forwarded to the Accountant-General, to enable that officer to adjust the advances drawn from treasuries upon the presentation of Abstract No. I., while the duplicate is retained in this office for reference.

F.—Office Contingent Bill.
No. I.—Abstract of do.
This is necessary.

16. This return shows the number of logs, the cubical contents of the timber felled in the forest and carted to market depôts, as well as the average cost of felling, carriage and sundries, etc.

G.—Statement of teak felled in the— Forests carted to the market depôt during the month of —.
The monthly bill shows this, so this return might be sent in half yearly instead of monthly.

17. This document exhibits the quantity and the value of the timber supplied to the Department of Public Works and to other departments from the stock in the market depôts together with the particulars of sale. These details are distinctly given in List No. I., and in Memoranda Nos. II. and III. attached to this return.

H.—Statement of Timber sold from the market depôt of — Forest during the month of—.
These returns are necessary.

18. This return is rendered at the close of each quarter, showing what funds are required to meet the forest and planting operations out of the budget grant of each range. After it is passed the Conservator of Forests renders it in a consolidated form to the Accountant-General, who thereupon issues letters of credit on the several treasuries in which funds have been applied for; advices being, at the same time, forwarded to the officers concerned by the Assistant Conservator in charge of the Central office.

I.—Estimate of funds required for carrying on the operations of the — Forests for the quarter ending—.
This return is necessary.

J.—Half yearly Return of Implements, etc., in the store of — Forests on the—187—.

This is necessary but might be sent in annually instead of half yearly.

19. This document is submitted by the officers of the department at the end of every half year, to enable the Conservator of Forests to ascertain what quantity of stores could be passed on indents forwarded by them.

20. This estimate represents the actual revenue and charges of the past and the regular estimate of the current official year; also the estimated revenue and expenses on "A. Conservancy and Working" and "B. Establishment and Contingencies" under the various classified items given in the form furnished by the Financial Department. The other accompaniments noted in the margin are compiled from the registers maintained in the Central Office for submission to Government together with the general budget-estimate.

K.—Annual Budget estimate of the—Forest for the official year 187 .

This return is very necessary.

I.—Annual Abstract Cash Accounts.
II.—Report on contemplated operations.
III.—Last sanctioned Scale of Establishment.
Regular Estimate.

21. The annual account current exhibits, on the credit side, all revenue received into the treasury by the sale of timber from Government depôts and under the license system, which are supported by certificate obtained from the treasury officer, as well as the value of the timber supplied to the Department of Public Works and to other departments, which are checked by the entries in the quarterly returns compiled and rendered to the Controller of Public Works Accounts and to the Accountant-General. On the debit side the particulars of the expenditure under the classified major heads of "A. Conservancy and Working" and "B. Establishment and Contingencies" are given, which are examined from the registers closed at the Central Office. This return, together with those marginally quoted, are submitted to the Board of Revenue for final audit with a report from the Central Office.

L.—Annual Account Current the of— Forest for the official year 187 .

These returns are very necessary.

No. I.—Memorandum of cash received from the Collector of — and expended on account of fixed contingent and working charges of the — Forest, and the balance of cash remaining on hand on the 31st March 187 .
No. II.—Memorandum of the quantity of timber unaccounted for in the — Forest during the official year 187 .
No. III.—Statement showing the payments made to the Assistant Conservator of—Forests, and his Office Establishment during the official year 187 .

22. *Memorandum No. I.*—This document shows the cash and outstanding balances at the beginning of the year and the amount of advances drawn and the expenditure incurred on account of "Conservancy and Working," "Establishment and Office Contingencies" during the year, as well as the balance remaining to be accounted for at the close of the year.

23. *Memorandum No. II.*—This memorandum gives the stock of timber unaccounted for at the beginning of the year and the stock collected, as well as the total amount realized by sale and supply of timber to the Public Works Department during the year, and the balance left to be accounted for at the end of the year.

24. This return represents the pay and travelling allowances of a range officer and his office establishment drawn in each month from the treasury which is attached to the annual accounts in support of the fixed charges entered therein.

Statement showing the component items of payments made to establishment.

25. The first document, as soon as it is received from the officers of the department, is examined and rendered to the Superintendent of Stationery in a general estimate prepared in the Central Office, to enable him to transmit his annual estimates to the Secretary of State through Government for the annual supply of Europe articles. The second is compiled in a separate estimate for submission to that officer, in order that country articles may be purchased by him from the local market in time for issue together with the annual supply of stationery.

M.—Annual estimate for Europe Articles.
I.—do. for country do.
These returns are necessary.

26. This indent is submitted by range officers to this office, which, after examination, is passed by the Assistant Conservator in charge of the Central Office. A general indent is afterwards prepared and forwarded to the Superintendent of Stationery, who issues the annual supply to the Central Office. On receipt of which the stationery is distributed to the several officers concerned.

N.—Annual Indent of Stationery.
This is necessary.

27. From the foregoing remarks it will be seen that very little abridgment can be recommended. A few of the returns, such as memorandum of wood sold, memorandum of implements in store, statements of timber sold or supplied to departments, statements of leave, lists of cheques drawn, etc., need not be sent in at all, unless transactions have taken place; instead, therefore, of these returns being sent in blank with the word *nil* inserted in them, it will be sufficient if a memorandum is forwarded stating that the returns are not submitted as there are no transactions. In conclusion, I trust that I have fully explained the object and use of each return.

No. 259. From Major R. H. BEDDOME, Conservator of Forests, to the Officiating Chief Secretary to Government, Revenue Department, Fort St. George, dated Ootacamund, 9th March 1872, No. 1,042.

ADVERTING to the Resolution of the Government of India, Financial Department No. 4,138 of 20th October 1870, embodied in letter No. 588, 10th November 1871, from the Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, communicated in G. O., under date 22nd November 1871, No. 1,990, I have the honour to state that, in accordance with the views expressed in paragraph 3 of that Resolution, a monthly account current is rendered by each disbursing forest officer of this Presidency to the Central Office, where the opening balance on the credit side and the sums drawn from the district treasuries against letters of credit issued by the Accountant-General are carefully checked with the closing balance of the previous month's account, and the list of cheques, which latter, after verification by the treasury officer concerned, is transmitted to the Central Office by the forest officer, whilst the several entries of

expenditure on the debit side of the account current are likewise examined with the details of the Working Charges Bill under the sub-heads of the budget classified items, agreeably to the instructions conveyed by the Government of India in paragraph 6 of their Resolution No. 2,331 of the 15th September 1864, which was forwarded by Colonel R. Strachey, R.E., together with his Circular dated 21st September 1864, No. 13-F., communicated in G. O. of the 10th October 1864, No. 1,850.

2. From all the range returns an abstract is prepared showing the advances drawn from the treasury of each district under forest conservancy, and the expenditure exhibited in a condensed form, which is furnished monthly to the Accountant-General for submission to the Comptroller-General of Accounts. The bills for working charges and other vouchers in support of the outlay incurred are also sent to the Accountant-General, together with a general list of cheques compiled in the Central Office, to enable him to compare the latter with the treasury officer's 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-General of Accounts.

4. Bills for contingent expenses received from forest officers are post-audited and passed by the Accountant-General, previously obtaining the counter-signature thereto of the officer in charge of the Central Office.

5. A cash balance report compiled from the returns furnished by range officers is also submitted to the Accountant-General from the Central Office of forest accounts, to enable that officer to telegraph the amount therein exhibited to Calcutta.

6. Bills for salaries and travelling allowances are drawn separately from district treasuries and forwarded by the treasury officers after making the requisite payments, together with their monthly accounts to the Accountant-General for post-audit, copies 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 allotment 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 from Government depôts 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 Government of India.

8. A quarterly return showing the value of timber supplied to the Department 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 Works Accounts, who returns the documents to the Central Office with a report upon the result of his examination.

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9. In addition to the numerous returns specified in the foregoing paragraphs, the following are compiled in the Central Office from the accounts received from forest executive officers, and submitted to the Accountant-General:—

1. Quarterly estimate of funds.
2. Detailed statement of actual receipts and expenditure in comparison with the budget-estimates.
3. Abstract statement of actual results shown under the sub-heads of the budget-estimates, together with a general explanation of important deviations.
4. Annual budget-estimates and its accompaniments.

I. Report on contemplated operations.

II. Abstract of cash account between the district treasury and Forest Department.

III. Last sanctioned scale of establishment.

D. Statement to accompany the salary bills of officers and subordinates of the department on the first 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 quarterly estimate of funds, a letter of advice is at the same time forwarded by that functionary to the Central Office, which is at once communicated 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 and 3, referred to in paragraph 9, are furthermore furnished to the Government of India, Financial Department, for the purpose of ascertaining whether the estimated amount of revenue has been realized, and whether the estimated expenditure has exceeded the actual outlay under the prescribed major and minor heads of the budget-estimate. The returns in question are also useful in checking the actuals of the budget-estimate, which is submitted to that Government.

12. The annual budget-estimate and its accompaniments are, in the first instance, scrutinized by the Accountant-General, who forwards them to the Madras Government with such remarks as he deems necessary. They are then transmitted to the Government of India, through the Accountant-General, with the orders thereon passed by the Local Government.

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, etc., 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 employés of the Central Office of Forest Accounts, and in order to ensure efficient check and control over forest-receipts and 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 paragraph 2 of G. O., 16th January 1872, No. 96, on Resolution of the Government of India, Financial Department, 25th November 1871, No. 2,460, the office establishment be placed on a better footing as regards emoluments, at the same time the officer in charge 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 superior, as the entire responsibility rests with the Conservator, agreeably to the Resolution of the Government of India under acknowledgment. The cash and stock accounts of Executive Engineers are inspected by the Controller of Public Works Accounts 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 Conservancy," now under the management of the Revenue Department, be amalgamated with Imperial Forests, a new Manual of Accounts will be indispensably 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 Government of India, in paragraph 6 of their Resolution quoted in paragraph 1 of this letter, state "that all accounts will be compiled and remain recorded together with their vouchers in the Conservator'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 audit 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 authorized to act in the capacity of Auditor of Forest Accounts on his behalf*;" but in paragraph 28 of their Proceedings dated 24th January 1872, No. 148, the Government having recommended to the Government 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 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 ten 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 at the Presidency being in receipt of Rs. 600 and upwards per mensem, though the nature of the work performed by my Assistant differs in many important respects from theirs—auditing bills and carrying on correspondence as he does with the several forest and treasury officers upon points connected with the accounts of the department, besides exercising a close supervision over its general details.

18. I beg further to recommend that the pay of the Head Accountant be augmented to Rs. 80 and that the Travelling or Head Clerk's salary should be raised to 100, the allowances of the 2nd and 3rd Accountants referred to in paragraph 1 of the Proceedings of the Government of India, embodied in G. O. No. 96, dated 16th January 1872, being raised at the same time to Rs. 60 and 40 respec-