Proceedings of the Madras Government, Revenue Department, 10th January 1873.

Read the following papers :—

No. 58. Proceedings of the Board of Revenue, dated 5th December 1872, No. 2,330, Forest No. 14.

Read the following Proceedings of the Madras Government, dated 30th October 1872, No. 1,509, Revenue Department :—

ABSTRACT.—*Drawing of Funds for Forest Department.*—Passing of final orders on Proceedings Board of Revenue on this subject deferred, pending the receipt of their views and those of the Accountant-General on Colonel Morgan's remarks.

THE Board were under the impression that the Government did not call for a report from them on Colonel Morgan's remarks in paragraphs 6 and 7 of his letter, dated 9th July 1872, No. 1,331. The system proposed by the Board of charging off in accounts to the proper head the amounts expended does not necessarily involve the carrying of large sums into remote parts of jungle, any more than the former system of debiting monies received to Forest remittances. The permanent advance given to Range Officers for emergent expenses will be small, and they can still issue orders on Treasuries in favour of contractors to whom large payments have to be made, and the only difference between the former and the present system will be that instead of the money paid to contractors being exhibited in the accounts as a remittance to the Forest Department till the work is completed and a bill is produced, it will be at once charged off in the accounts to the proper head, and subsequently accounted for by the submission of bills. The Board have preferred the latter course as it is in accordance with that pursued in the case of advances made in the Revenue Department for Petty construction and repairs, and as it is correct in principle that all payments made within one year should appear as disbursements during that year—a result which cannot be attained under the system of debiting expenditure to Forest remittances till bills are produced and finally passed.

No. 59. From the Accountant-General, Madras, to the Secretary to Government, Revenue Department, dated Fort St. George, 17th December 1872, No. 559.

ADVERTING to the Proceedings of Government No. 1,509 of the 30th October 1872, Revenue Department, I have the honour to observe that the system of receiving from the Conservator of Forests a monthly account has been in force from October 1868, and was prescribed by the Comptroller-General under the following circumstances.

2. The Orders of Government No. 442 of 17th February 1868, Revenue Department, appear to have been communicated by the Financial Department to the Comptroller-General for report, and on reference made by him to this office it was intimated that, with the new system of accounts which was introduced from 1865-66, the advances for Forest working charges were at once debited to "Forests," and that bills subsequently received were not in adjustment of specific advances, but for the outstandings generally. It was then directed by the Comptroller-General that to obviate the anomaly of the Forest Department furnishing

returns to this office and to the Board of Revenue on two different principles, a monthly account should be obtained from the Forest Department, in which should be shown on the Debtor side the amount of advances obtained from the treasury and on the Creditor side the expenditure duly supported by vouchers. In the Collector's accounts the advances were required to be shown under "Forest Remittances," and on receipt of the accounts from the Forest Department the advances therein entered were posted in the books of this office to "Forest Remittances," the amounts supported by vouchers being charged to "Forests." This arrangement has been so far satisfactory that the annual account of the Forest Department is easily verified and the differences, when any exist, are speedily reconcilable.

3. The proposal of the Board of Revenue to charge off the advances at once to "Forests" would seem to have been made, because sums taken up in the Revenue Department for Petty Construction and Repair are charged off when disbursed from the treasury to the proper head. But it will be seen that Mr. Taylor, when assenting to the proposal, points out that the adjustment by the submission of bills for these sums is not satisfactory. There is great delay in obtaining bills and much correspondence arises therefrom. A statement recently prepared for the Comptroller-General of sums outstanding in my Objection Books for want of bills in adjustment shows that of Rs. 55,778 charged off from 1868-69 to 1870-71, Rs. 50,350 appertain to Petty Construction and Repair.

4. By the submission of a monthly account both the office rendering and that receiving it will always have before them at a glance the amount outstanding which requires adjustment. If the advances hitherto taken up by Forest Officers are considered too large, and this the department controlling the operations can only determine, the advances taken can be restricted to present actual requirements. But as the main object in view, namely, that of obtaining an agreement between the accounts of this office and Forest Departments has been satisfactorily attained by the adoption of the monthly account above adverted to, I am unwilling to support the change advocated by the Board and assented to by Mr. Taylor, and would allow the present system to remain undisturbed.

No. 60. ORDER THEREON, 10th January 1873, No. 28.

Forest No. 5.

UNDER the circumstances stated by the Board the Government will not disturb the system of drawing funds for the Forest Department recently introduced. The Accountant-General will, however, report to Government on the working of the system after the expiration of one year.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

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

Exd. F. R. Bantleman.

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Revenue Department

No. 28

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 10 January 1873.

Read the following Papers

Pros: Board of Revenue.
Submitting report with reference to remarks of Col: Morgan on subject of drawing of funds for Forest Department. } (H.E. 5: December 1872 e. No. 2330)

From The Acctt. Genl.
Submitting his views on the change in the System of account for the Forest Deptt. } (H.E. 17: December 1872 No. 659)

Under the circumstances stated by the Board, the Govt will not disturb the system of drawing funds for the Forest Department recently introduced. The Accountant General will however report to Govt in cases of undue delay in the adjustment of payments made to the Department

on the working of the system after the expiration of one year

Department.

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Govt. of Madras.

REVENUE.

To the BOARD OF REVENUE.

&c., &c., &c.

Dated January 1875.

Read

G. O., 14th January 1875, No. 25.

JANUARY.

Nos. 58–60.

Funds for the Forest Department—System recently introduced for drawing Funds not to be disturbed. Accountant-General to report at the end of the year, after the explanation of the Conservator, &c.