21/8/1874

M.R.O. 1—20,002—12-8

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(2) Date of repair 3-12-66.

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 1035 Press

B.P. No. Mis.

Dated 18-8-1874 19 .

Not to be folded or roughly handled

NO 124/24

No. 149. Read the following Extract from the Proceedings of the Government of India, in the Department of Revenue, Agriculture, and Commerce (Forests,) dated 28th July 1874, Nos. 22/803-817 :—

Read—

Resolution of the Department of Revenue, Agriculture, and Commerce, dated the 15th January 1874, Nos. 1/89-99, prescribing an amended form for the preparation of the Budget-estimates of the Forest Department.

Resolution of the Financial Department, No. 2,757, dated the 30th April 1874, on the expediency of continuing the present arrangements for the audit and control of forest accounts.

RESOLUTION.

The draft of a manual of forest office-business and forest accounts, commenced in 1871 by Colonel Pearson, then Officiating Inspector-General of Forests, with the assistance of Captain Stenhouse, Captain Bailey, and Mr. Home, has now been finally revised, certain amendments suggested by the Financial Department and the Comptroller-General of Accounts having been entered. The manual was framed on the supposition that the forest accounts in the larger provinces under the Government of India would continue to be controlled and audited by the Conservator of Forests in accordance with the system introduced in 1871, the duties of the Accountant-General in that respect being limited to occasional inspection and to the work indicated in Section 36 of the draft manual.

2. The Conservator is the controlling head of the Forest Department in his province; he has no executive functions, but is responsible for its efficient and economical working. It is his duty as well as his interest to keep down the expenditure of his department; he possesses the requisite local and professional knowledge, and he has, subject to the control of the local Government, the needful authority for enforcing economy on the part of his subordinate officers. For these reasons, it was decided, in 1871, to entrust Conservators of Forests with the entire control and audit of the forest expenditure in their provinces. Further experience, however, has shown that the present system is deficient in two ways :—

First.—It does not provide for an independent audit and review of the expenditure of the Forest Department, which, in the opinion of His Excellency the Governor-General in Council, is necessary;

Second.—Conservators cannot, as a matter of fact, devote sufficient time and attention to this part of their duties, without neglecting their other work; and the expedient adopted in the larger provinces of entrusting the control of the provincial forest accounts to the Assistant in charge of their office does not secure the object in view.

What seems to be required is to give Conservators full control over the whole outlay for conservancy and working, but to entrust the formal audit to an independent authority and in particular to relieve Conservators of the control of establishment charges and the adjustment of accounts. These are matters which demand technical knowledge and experience of accounts, and may be dealt with in a more satisfactory manner by the officers of the regular Account Department. His Excellency in Council feels assured that it will be possible to devise a system which, while giving

the Conservator sufficient insight into, and power over, the main portion of the departmental expenditure, will secure the audit and adjustment of the accounts by the trained officers of the Civil Accounts Department, and thus ensure the double advantage of the forest officer's knowledge of forest work and the Accountant's knowledge of accounts.

3. In order to devise such a system, it will be best to arrange that the Comptroller-General and the Inspector-General of Forests should confer on the subject, and should submit joint proposals for the management of the forest accounts in the provinces under the Government of India. The general principles and forms of account, which were proposed by the Committee appointed in 1865 to consider the system of forest accounts, and which were sanctioned by the Financial Department of the Government of India in March 1866, will probably be maintained with such modifications as later experience may have rendered necessary. Regarding the actual procedure and the results of the present system, the examination of the last three months' forest accounts of Bengal and British Burmah, ordered in the Resolution of the Financial Department, No. 1,757, dated the 30th April last, will furnish useful data; but the Provincial Account Officers and Conservators of Forests should be called upon to submit such further information as may be needful, and for this special purpose the Governor-General in Council is pleased to authorise the Inspector-General of Forests to call for such returns from Conservators of Forests and to inspect such Forest Account Offices as he may deem desirable.

4. When the system here sketched is finally worked out and sanctioned, the rules and forms of the manual now before the Government of India will be altered accordingly. Meanwhile, however, the draft as it stands may be circulated to local Governments and Administrations for communication to Conservators of Forests and to a few of the more experienced forest officers.

5. Sections 1 to 10, relating to the conduct of office-business, may at once be adopted, and the needful orders forgiving effect to the provisions contained therein may be issued.

6. Regarding the rules and forms of forest accounts, Conservators of Forests should be encouraged to communicate suggestions for their improvement to the Inspector-General of Forests, who will utilise such suggestions, as far as possible, in elaborating the proposals for the system of forest accounts proposed to be submitted jointly by him and the Comptroller-General.

ORDER.—Ordered that copies of this Resolution and of the draft manual be forwarded to the local Governments and Administrations noted in the margin for information and guidance, and to the Governments of Madras and Bombay for information.

Bengal.
North-Western Provinces.
Punjab.
Oudh.
Central Provinces.
British Burmah.
Mysore and Coorg.
Ajmere.
Assam.
Hyderabad.

Also, that copies be forwarded to the Financial Department, to the Comptroller-General of Accounts, and to the Inspector-General of Forests.

(True Extract.)

(Signed) A. O. HUME,
Secretary to the Government of India.

2/10735

No. 22/813.

To the Government of Madras.

No. 50. ORDER THEREON, 18th August 1874, No. 1,035.

Forests, No. 11.

COMMUNICATED to the Board of Revenue and to the Officiating Inspector of Forests.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.
„ the Officiating Inspector of Forests.

Exd. F. R. Bantleman.

Nos.

Extract from the Proceedings of the Government of India, in the Department of Revenue, Agriculture and Commerce,—dated the 28th July 1874.

[FORESTS.]

READ—

Resolution of the Department of Revenue, Agriculture and Commerce, dated the 16th January 1874, Nos. 1–5, prescribing an amended form for the preparation of the budget estimates of the Forest Department.

Resolution of the Financial Department, No. 2757, dated the 30th April 1874, on the expediency of continuing the present arrangements for the audit and control of forest accounts.

RESOLUTION.

The draft of a manual of forest office business and forest accounts commenced in 1871 by Colonel Pearson, late Officiating Inspector General of Forests, with the assistance of Captain Sternhouse, Captain Bailey, and Mr. Home, has been thoroughly revised, certain amendments suggested by the Financial Department and the Comptroller General of Accounts having been considered. The manual was framed on the supposition that the forest accounts in the provinces under the Government of India would continue to be conducted by the Conservators of Forests, in accordance with the system introduced in 1871, the duties of the Accountant General in that respect being restricted to occasional inspection and to the work indicated in section 30 of the draft manual.

2. The Conservator is the controlling head of the Forest Department in his province; he has no executive functions, but is responsible for its efficient and economical working. It is his duty as well as his interest to keep down the expenditure of his department; he possesses the requisite local and professional knowledge, and he has, subject to the control of the local Government, the needful authority for enforcing economy on the part of his subordinate officers. For these reasons it was decided in 1871 to entrust Conservators of Forests with the entire control and audit of the forest expenditure in their provinces. Further experience, however, has shown that the present system is deficient in two ways:—

First.—It does not provide for an independent audit and review of the expenditure of the Forest Department, which, in the opinion of His Excellency the Governor General in Council, is necessary.

Second.—Conservators cannot, as a matter of fact, devote sufficient time and attention to this part of their duties, without neglecting their other work; and the expedient adopted in the larger provinces, of entrusting the control of the provincial forest accounts to the assistant in charge of their office, does not secure the object in view.

What seems to be required is, to give Conservators full control over the whole outlay for conservancy and working, but to entrust the formal audit to an independent authority, and in particular to relieve Conservators of the control of establishment charges and the adjustment of accounts. These are matters which demand technical knowledge and experience of accounts, and may be dealt with in a more satisfactory manner by the officers of the regular Account Department. His Excellency in Council feels assured that it will be possible to devise a system which, while giving the Conservator sufficient insight into, and power over, the main portion of the departmental expenditure, will secure the audit and adjustment of the accounts by the trained officers of the Civil Accounts Department, and thus ensure the double advantage of the forest officer's knowledge of forest work and the Accountant's knowledge of accounts.

3. In order to devise such a system, it will be best to arrange that the Comptroller General and the Inspector General of Forests should confer on the subject, and should submit joint proposals for the management of the forest accounts in the provinces under the Government of India. The general principles and forms of account which were proposed by the Committee appointed in 1865 to consider the system of forest accounts, and which were sanctioned by the Financial Department of the Government of India in March 1866, will probably be maintained with such modifications as later experience may have rendered necessary. Regarding the actual procedure and the results of the present system, the examination of the last three months' forest accounts of Bengal and British Burma, ordered in the Resolution of the Financial Department, No. 2757, dated the 30th April last, will furnish useful data; but the Provincial Account Officers and Conservators of Forests should be called upon to submit such further information as may be necessary, and for this special purpose the Governor General in Council is pleased to authorize the Inspector General of Forests to call for such returns from Conservators of Forests, and to inspect such Forest Account Offices as he may deem desirable.

4. When the system here sketched is finally worked out and sanctioned, the rules and forms of the manual now before the Government of India will be altered accordingly. Meanwhile, however, the draft as it stands may be circulated to local Governments and Administrations for communication to Conservators of Forests and to a few of the more experienced forest officers.

5. Sections 1 to 30, relating to the conduct of office business, may at once be adopted, and the necessary orders for giving effect to the provisions contained therein may be issued.

6. Regarding the rules and forms of forest accounts, Conservators of Forests should be encouraged to communicate suggestions for their improvement to the Inspector General of Forests, who will utilize such suggestions, as far as possible, in elaborating the proposals for the system of forest accounts proposed to be submitted jointly by him and the Comptroller General.

ORDER.—Ordered, that copies of this Resolution and of the draft manual be forwarded to the local Governments and Administrations noted in the margin for information and guidance, and to the Governments of Madras and Bombay for information.

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Central Provinces.
British Burma.
Mysore and Coorg.
Ajmere.
Assam.
Hyderabad.

Also, that copies be forwarded to the Financial Department, to the Comptroller General of Accounts, and to the Inspector General of Forests.

(True extract.)

Secretary to the Government of India.

M 22/813

To

The Government of Madras

No. 2770

Rev. 1874. Dept.

GOVERNMENT OF INDIA.

DEPARTMENT OF REVENUE,
AGRICULTURE AND COMMERCE.

FORESTS.

RESOLUTION.

To

Dated Calcutta, the 28th July 1874.

Recd 17th Augt 74

No 1035

Communicated to the Board of Revenue and to the Conservator Inspector of Forests

18 Augt 74

Subject.

CIRCULATES, with remarks, the draft manual of forest office business and forest accounts.

O. S. G. P., No. 1018, R., A. & C.—28-7-74—160.