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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

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Not to be folded or roughly handled

1216

REVENUE DEPARTMENT,
OOTACAMUND,
25th September 1874.

No. 1,216.

No. 224.

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCIAL DEPARTMENT.

Forests, No. 13.

SIR,—Adverting to Mr. Assistant Secretary Hollingbery's letter to the Accountant-General, Madras, dated 8th July last, No. 4,254, I am directed by His Excellency the Governor in Council to forward the papers noted marginally, containing the views of the Accountant-General and the Board of Revenue on the question whether the audit of Forest Accounts should be re-transferred to the Account Department.

Proceedings 23rd July 1874, Nos. 191-192.
" 25th Sept. " No. 1,215.

2. Mr. Lodwick, on the ground that division of audit work is an anomaly, advocates the transfer to his department of the duties connected with checking forest working charges. The Board, on the other hand, consider such transfer undesirable as "the charges are not of a fixed character, and can therefore be only efficiently checked by the office having the control of the administration of the department." They further instance the practice in force in other branches of the revenue as being consistent with their views.

3. The reason originally alleged by the Government of India (Resolution 30th April 1874, No. 2,757) for a possible reconsideration of the general question had reference to a failure in the audit of forest expenditure in some parts of India. No such failure has been shown to have occurred in regard to Madras. In the letter now under reply an additional argument is, however, advanced, *viz.*, that "it is desirable in principle that all public expenditure should be brought under the examination of the officers of the Audit Department." The question then arises whether the theoretic propriety of uniformity is sufficient to outweigh the advantage, recognized originally by the Government of India, of the more intelligent audit.

4. It appears to His Excellency the Governor in Council, that the system now in force in Madras is preferable to a mere arithmetical audit by the Accountant-General, and it is hoped, therefore, that no alteration will be made in present arrangements so far as this Presidency is concerned.

I have the honor to be,
Sir,
Your most obedient servant,
(Signed) C. G. MASTER,
Acting Secretary to Government.

1

Exd. W. H. French.

Financial 1874 Department.

[ ]

From

Government of Fort St. George.

D. } No. 1,216.
R. } Enclosures.
8 spare copies.

D. No. Progs.

L. No. No.

FORWARDING papers on the question whether the audit of forest working charges should be re-transferred to the Account Department, and expressing opinion in favor of allowing it to remain with the Revenue Board as hitherto.

1215

Revenue Department.

No. 1216. 25 Septr 74

To,

The Secy. to the Govt. of India

Financial Department

Sir,

Adverting to Mr Assistant Secretary Hodgkinson's letter to the Accountant General Madras dated 8th July last No. 4254 I am directed by His Excellency the Governor in Council to forward the papers noted marginally containing the views of the Accountant General and the Board of Revenue on the question whether the audit of Forest Accounts should be retransferred

2 Pro: 23 July 1874 No. 191-192
8 " 25 Septr " " 1215

re transferred to the Account Department.

2. Mr. Lodwick on the ground that division of audit work is an anomaly advocates the transfer to his Department of the duties connected with checking Forest working charges. The Board on the other hand consider such transfer undesirable as the charges "are not of a fixed character "and can therefore be only "efficiently checked by the "office having the control "of the administration of "the department." They further instance the practice in force in other branches of the Revenue as being consistent with their views.

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3. The reason originally alleged by the Government of India (Resolution 30th April 1870 No. 2757) for a possible reconsideration of the general question had reference to a failure in the audit of Forest expenditure in some parts of India. No such failure has been shewn to have occurred in regard to Madras. In the letter now under reply any additional argument is advanced viz. that "it is desirable in principle that all public "expenditure should be "brought under the "examination of the "Officers of the Audit "Department." The question

then arises whether the theoretic propriety of uniformity is sufficient to out weigh the advantage, recognized originally by the Govt. of India, of the more intelligent audit.

4. ~~In the opinion~~ It appears to ~~of~~ His Excellency the Governor in Council ~~that there can be no doubt~~ that the system now in force in Madras is preferable to ~~far better than~~ a mere arithmetical Audit by the Accountant General ~~it is hoped~~ and ~~I am~~ therefore ~~I~~ ~~point out~~ that no alteration will ~~may~~ be made in present arrangements so far as this Presidency is concerned.

To
God of India

Audit of Forest
Working charges.

Dr Love

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Audit Office 20th