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M.R.O. 1-20,002—12-8-65.

(1) Number of Pages 8

(2) Date of repair 23-1-67

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REVENUE DEPARTMENT

G.O. No. 1216	Press
~~B.P. No.~~	~~Mis.~~
Dated 25-9-1874	~~196~~

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.

Exd. W. H. French.

Financial 1874 Department.

[ ]

From

Government of Fort St. George.

D. } No. 1,216.
R. } Enclosures.
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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.

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. 1254 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 Nos. 191-192
8 " 25th Septr " " 1215

retransferred to them.
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 is being consistent with their views.

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3. The reason originally alleged by the Government of India (Resolution 30th April 1874 No. 2757) for a possible reconsideration of the general question had reference to a failure in Audit of Forest expenditure in some parts of India. The failure has been shown to have occurred in regard to Madras. In the letter now under reply any additional argument however 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

thew 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. ~~I am therefore~~ directed to ~~request~~ inform you that His Excellency the Governor in Council ~~thinks it desirable~~ thinks that the system now in force in Madras is preferable to ~~that laid down in your letter above~~ a mere arithmetical Audit by the Accountant General as ~~is~~ ordered in England and ~~I am~~ therefore ~~to request~~ that no alteration ~~may~~ be made in present arrangements for so long as His Excellency remains [illegible]

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