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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	822.	Press
B.P. No.		~~Mis.~~

Dated 26-5-1875 ~~196~~ .

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 26th May 1875.

No 301 Read—

Proceedings of the Madras Government, Revenue Department, dated 17th October 1874, No 1,340

Proceedings of the Madras Government, Revenue Department, dated 26th February 1875, No. 313

Proceedings of the Madras Government, Revenue Department, dated 23rd March 1875, No 463

Proceedings of the Madras Government, Revenue Department, dated 24th March 1875, No. 476

In the first Government Order above read, Government refer to the Board a memorandum from the Inspector of Forests on the subject of control and audit of forest accounts and expenditure, and express the opinion that the Inspector should have a recognized position under the Board, under which all accounts and proposals for expenditure of a character which may be called working charges should pass through his hands; and in the second Government Order, Government state that a further approach to the Bombay Rules may be advantageously attempted, and they desire the Board to prepare a set of draft rules for the purpose.

2. The memorandum which accompanies the Inspector's letter purports to contain his views on the subject of the first Government Order, but in reality deals with the whole question. He would transfer himself and his office to the Board, and thereby acquire a recognized position as the representative of the Board, dealing with all important matters, submitting his opinion, except on professional points, for the approval and orders of the Board; and auditing and controlling the expenditure He suggests that the Office Assistant, who has much practical experience, should take his place with the Board during his absence and dispose of routine work under the orders of the Secretary. These arrangements, would, he thinks, place "the Head of the Department *en rapport* with his officers," and he sees no alternative but that the Inspector should have nothing to do with the administration or expenditure, with the result that he must sooner or later cease to interest himself in either

3. This danger must have been contemplated by Government when they assigned to him his present position as an Inspector merely, and as the professional adviser of the Revenue Officers in forest matters, but in no sense as the Head of a Department It is easy to see that Captain Walker's "professional points", would embrace the whole administration, and that his proposal would practically place the Collector-Conservators entirely under his orders; would reconstitute the separate and special department and intensify the evils which the present system —reverting to the original constitution—was intended to rectify; and would entirely subvert the amalgamation of the Forest as a subordinate part of the Revenue administration This amalgamation the Board regard as the great merit of the present system, and as essentially required in the interests of the people as well as suited to the circumstances of the Presidency. The Board are not prepared to delegate their powers unreservedly to the Inspector, as Captain Walker proposes. They, however, desire to record their cordial acknowledgments of the assistance which they have received from Captain Walker, in correspondence regarding forest matters and in the preparation of the budgets and reports, and the zealous interest which he takes in the forest administration.

4 The Board are entirely averse to any changes in the present system which would impair the position of the Collector-Conservators as in the fullest sense heads of, and responsible for, the forest administration of their districts, or would tend to resuscitate the separate department The district forest officers must occupy the position of Forest Assistants, and must look to the Collectors for orders in everything At the same time, it must be admitted that there is now a want of system and coherence in the administration, and of central control more under the direction of special knowledge than is now the case

5. The Board think these objects can best be secured by making the Inspector entirely subordinate to the Board of Revenue; in fact by placing him towards them in the same position as

the local officer now is towards the Collector-Conservator The Central Forest Office would form, as at present, part of the Board's Office, a small portion of it being organized to accompany the Inspector on tour He would be brought into close communication with the Board and would have complete liberty of submitting to them his views on every question in the shape of office memoranda or notes His direct correspondence with Government would cease; but of course on important questions his memoranda would be recorded in full in the Proceedings of the Board, as those of the Chief Engineer for Irrigation now are in those of Government All orders, however, purporting to be those of the Board should be issued as at present under the signature of the Board's Secretary His tours should be arranged under the instructions of the Board, and at the close of a tour in each district he should submit a report, rather in the informal shape of a diary than in that of an official letter. This should pass through the Collector who would send it to the Board with such remarks as might seem necessary The Board should have discretion as to transmitting these reports to Government The object of his tours should be advice and inspection, and the Collectors would have orders to place their Forest Assistants at his disposal during his presence in the district In short, his position towards the Board and the Collectors would be somewhat similar to that assigned to the Inspector-General of Forests towards the Supreme and Local Governments in the Resolution of the Government of India, communicated with G O, 23rd March 1875, No. 463.

6 Under this system it appears to the Board that the Inspector might, without danger to the independence of the Collectors' administration, be entrusted with power to issue instructions on purely professional matters of his own motion, provided that such instructions pass through the Collectors of districts who should have the option of transmitting them for guidance to the local forest officers, or of referring them again to the Inspector, and in case of continued difference of opinion seeking the orders of the Board He should not be allowed to send any orders whatever direct to the forest officers in districts, though when on tour he might give them instructions on the spot, noting the fact in his diary of the tour, and when immediate action is involved sending to the Collector at once intimation of the orders issued. In this way, the Collector would be enabled to stay action which he might object to. When in the district, the Inspector could make general arrangements with the Collectors as to plans of operations and general working; when at Ootacamund or on tour, he would be kept informed, as at present, by means of the monthly progress reports of what was going on in each district, and when at Madras, he would be in intimate personal communication with the Board

7 It would be difficult, but it will be unnecessary, under the Board's proposal, to define with much nicety what are purely professional matters Roughly, they may be stated to be the regulation of working and felling, and measures of protection in forests once constituted, so as to prevent permanent injury, the preparation of timber for the market and the formation of depôts, and the care and management of plantations The Board believe that most of the Collectors will most gladly avail themselves of the help and advice of the Inspector in such matters For the collection and dissemination of scientific and professional knowledge, as for instance information regarding the rate of growth of different trees under different treatment, identification of botanical species, collection of seeds and the like, the Inspector might be allowed to correspond direct with the district forest officers.

8 The Board are of opinion that the financial control of the department, allotment and transfer of funds, and supervision of expenditure must remain as at present with them A plan of operations should be sent up by each Collector with his budget; and these would be examined by the Inspector, who should arrange to be in Madras when the general budget is being drawn up, in communication with the Board It is a somewhat difficult matter to arrange for the professional knowledge of the Inspector being fully at the Board's disposal for the examination and check of bills and accounts of working charges It would be impossible that this audit and check could be carried out by the Inspector when moving about on tour At present, he is absent from Madras about ten months in the year When he is in Madras, he will of course supervise the audit in the Board's Office, and see that it is conducted on proper principles In

his absence the Board fear that they must rely upon the "practical experience" of their Forest Assistant. It is no doubt advisable that the authority checking the bills should be possessed of professional knowledge, but such differences as are noticed by Captain Walker as to plantation expenditure could not be discovered by any check of monthly bills It is not clear to what particular period or to what particular plantations Captain Walker refers, since the figures noted in the margin, which are taken from the Administration Report, do not support his statement; but it is sufficient to observe that half-yearly reports of plantations are sent by Collectors through the Inspector who has thus an opportunity of pointing out to the Board any extravagant expenditure. The Board doubt whether even as regards other working charges any central authority could exercise a really efficient check by means of audit of monthly bills

G O, dated 7th October 1874, No 1,310

		Year of Plantation	No of trees	Acres	Cost up to 1873 74
					Rs.
North Arcot,	Casuarina ..	1868	136,493	435	10,290
	Do.	1870	191,247	260	6,479
	Do	1872	3,000	110	121
	Do	1873	7 000	150	854
	Do	1871	44,000	45	1,624
	Do.	1873	5,000	30	152
	Do	1873	.. ..	160	238
South Arcot	do, Satin, Sandal, &c ..	1871	3,240	3	346
Casuarina, Parasu and Valum		1872	13	600	72

9 As regards the budget having been exceeded in Madura, the Board observe that it was exceeded under circumstances over which the Collector had no control. In 1873-74, the budget estimate submitted by the Collector was Rupees 14,500 It was reduced by the Board to Rupees 12,000, and it was further reduced on the receipt of the orders of Government of India to Rupees 7,000 The last reduction was communicated to the Collector in October 1874, and shortly afterwards it was reported that the budget finally sanctioned had been already exceeded in anticipation of sanction of the amount provided by the Board The Board then allotted a further sum from savings In 1874-75, the budget was not exceeded without an application to and permission of the Board—*vide* Board's Proceedings, 11th September 1874, No 2,576 As far as the Board can see, there is nothing in the present system of accounts which is calculated to make the expenditure extravagant, but it is needless to dwell on the subject further as a revised Account Code is shortly to be introduced, *vide* G O, dated 18th August 1874, No 1,035. The Board will merely observe that no change in the system of audit has taken place since the work was transferred to them The best check on wasteful expenditure must be scrutiny of estimates and plans of operations, the local supervision of the Collectors, and the tours of the Inspector of Forests

10 It remains for the Board to note the instructions of Government in paragraph 4 of the G O, 26th February 1875, No 313 All the subordinate establishments should be brought on a general list, and this can be done in connection with the general revision now under consideration

11 The Board have embodied the above suggestions in the draft rules herewith submitted. They have made them as concise as possible

12 The attention of Collectors is called to the rule sanctioned in paragraph 6 of the Government Order to be substituted for No 10 of those sanctioned in G O, 22nd June 1863, No 1,099 Under G O, 24th March 1875, No 476, the words " or indigent non-cultivators at the discretion of the Collector" are to be added after " *bona fide* cultivators " in the first clause

13 In continuation of their Proceedings, 7th September 1874, No 2,520, the Board would submit to Government that the most satisfactory solution of the free-felling question would be to set apart tracts for the use of villagers and to allow them to cut wood therein for fuel and agricultural purposes as they please, subject to the condition that they shall refrain from firing the grass, and shall not go beyond the limits fixed. Arrangements of this kind might be made in some

"To secure the ryots in their privilege of obtaining wood for fuel and for agricultural purposes it was decided to mark off certain forest lands as Government reserves, and to give the villagers permission to make use of the common sort of trees and scrub growing in the rest of village lands, the right to Teak, Blackwood, and some other trees being in all cases reserved to Government"
—*Bombay Revenue Manual*, page 162

places; and appear to be the recognized system in Bombay (*Vide* quotation in the margin) If more forest than the villagers need remains, it might be constituted a Government reserve divided from the communal forest by a path to be patrolled by village watchmen No interference should be allowed in the communal forest so long as the villagers confine themselves to it and refrain from firing the grass

14 Under this system the ryots are free from the worry of licenses, &c, and from annoyance by forest peons; the forest officer is relieved of much office-work, and instead of many miles of hill forest, has to look after and guard a comparatively small compact tract; and the forest peons and tannahs being relegated to the depths of the forests, to tracts best worth conserving and being assisted by village watchmen, can be reduced in number

15 The Board are informed by their Acting Third Member (Mr Puckle) that where this system has been tried on a small scale in Tinnevelly, it has given the greatest satisfaction. The ryots are quite contented, and do not abuse the privileges granted to them Tracts of very ordinary scrub protected in this way produce many hundred saplings of valuable trees per acre in a few years The plan is, however, disliked by the forest officers, because the area of their charges is reduced, and because they are restricted to the conservancy and management of strictly-reserved areas

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Draft Rules for the Administration of the Forest Department

THE administration of the forests is part of the revenue administration, and is placed, subject to the control of the Board of Revenue, in the hands of Collectors, to whom all the establishments in each district are entirely subordinate The Deputy Conseravtor is in the position of an Assistant to the Collector for forest matters, and can receive orders in matters of forest administration and working from him alone.

2. The Inspector of Forests is immediately subordinate to the Board of Revenue, and will regulate his tours under their orders He shall have access to papers in the Board's Office and shall submit his opinions, as a rule, in the shape of office notes His functions are mainly inspection and advice; but in purely professional matters he may issue instructions to Deputy Conservators through the Collectors, who will be at liberty to suspend the communication of these instructions pending reference to the Inspector, or in case of continued difference of opinion, to the Board of Revenue The Inspector is at liberty to communicate direct with Deputy Conservators for the collection and dissemination of scientific or professional knowledge All periodical reports of Collectors shall pass through the Inspector's hands

3. During his tour in a district the Deputy Conservator shall be placed at his disposal by the Collector. The Inspector may give instructions to the Forest Officer on the spot, but these shall be entered in the "Tour notes" which shall be drawn up by the Inspector and sent through the Collector to the Board of Revenue. If the instructions involve immediate action, they shall be at once communicated to the Collector That officer shall have power to countermand them as under Rule 2.

4. Collectors of Forest Districts shall submit with their forest budgets plans of operations for the ensuing year These will be examined, and the general budget drawn up, by the Board of Revenue, in consultation with the Inspector of Forests The financial control and power of sanctioning transfers, &c, and the audit of accounts of conservancy and working, shall rest as

at present with the Board of Revenue. Collectors are responsible for due control over the expenditure of the forest subordinates in their districts

5. Patronage of the subordinate branches rests with the Board, who will consult the Inspector as regards promotions and grading. It will be decided at the revision of establishments what appointments shall be brought on the general graded list First appointments in such cases will be made by Collectors, who will be at liberty to bring the claims of their subordinates to promotion to the notice of the Board

No. 305. ORDER THEREON, 26th May 1875, No. 822.

Forests, No. 19.

THE Government have reason to believe that the Memorandum received by the Board from the Acting Inspector of Forests on this subject, and which is described by them as practically "dealing with the whole subject," is not regarded by Captain Walker in that light. It appears desirable therefore that he should have an opportunity of communicating to the Board a further expression of his views for submission to Government with the Board's remarks before the papers are disposed of by Government, and Captain Walker will accordingly act on this suggestion.

(True Extract.)
(Signed) D. F. CARMICHAEL,
Officiating Chief Secretary.

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

Exd W. H. French.

Govt. of 1875 Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c, &c, &c.

Dated May, 26th.

Read Post

G. O, 26th May 1875, No 822.

MAY.

Nos 304-305.

Forest Department —Directing Captain Walker to communicate to the Board a further expression of his views for submission to Government with the Board's remarks before the papers relating to the position which the Inspector of Forests should occupy towards the Board of Revenue and the Conservators and the rules drawn up for the administration of the — are disposed of by Government.

Draft Rules for the Administration of the Forest Department.

THE administration of the forests is part of the revenue administration, and is placed, subject to the control of the Board of Revenue, in the hands of Collectors, to whom all the establishments in each district are entirely subordinate The Deputy ~~Collector~~ is in the position of an Assistant to the Collector for forest matters, and can receive orders in matters of forest administration and working from him alone.

2. The Inspector of Forests is immediately subordinate to the Board of Revenue, and will regulate his tours under their orders He shall have access to papers in the Board's Office and shall submit his opinions, as a rule, in the shape of office notes His functions are mainly inspection and advice; but in purely professional matters he may issue instructions to Deputy Conservators through the Collectors, who will be at liberty to suspend the communication of these instructions pending reference to the Inspector, or in case of continued difference of opinion, to the Board of Revenue The Inspector is at liberty to communicate direct with Deputy Conservators for the collection and dissemination of scientific or professional knowledge. All periodical reports of Collectors shall pass through the Inspector's hands

3. During his tour in a district the Deputy Conservator shall be placed at his disposal by the Collector The Inspector may give instructions to the Forest Officer on the spot, but these shall be entered in the "Tour notes" which shall be drawn up by the Inspector and sent through the Collector to the Board of Revenue. If the instructions involve immediate action, they shall be at once communicated to the Collector. That officer shall have power to countermand them as under Rule 2.

4. Collectors of Forest Districts shall submit with their forest budgets plans of operations for the ensuing year These will be examined, and the general budget drawn up, by the Board of Revenue, in consultation with the Inspector of Forests. The financial control and power of sanctioning transfers, &c, and the audit of accounts of conservancy and working, shall rest as at present with the Board of Revenue Collectors are responsible for due control over the expenditure of the forest subordinates in their districts.

5. Patronage of the subordinate branches rests with the Board, who will consult the Inspector as is reduced, and because they are restricted to the conservancy and management of strictly-reserved areas

(True Copies and Extract)

H Ulton

Acting Secretary

To the Secretary to Government, Revenue Department
" Collectors of Forest Districts with copies of G Os, dated
23rd March 1875, No. 463,
and 24th March 1875, No 476

Copy to the Inspector of Forests

Exd W. H. French.

5/822

FOREST No. 54.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th March 1875, No 912.

Read the following Memorandum on the subject of Control and Audit of Forest Accounts by the Officiating Inspector of Forests to the Government of Madras, dated 17th September 1874 —

THE subject has come under consideration on account of a Resolution of the Government of India (recorded in Madras G O, Revenue Department, No 610, dated 19th May last), directing that "the forest accounts of Madras for the last quarter, for which they have been furnished by the Conservators, be re-audited by the Accountants-General, and the result of such re-audit reported for the information of the Government of India" In this Presidency the Board of Revenue has been placed in the position of the Conservator "in these respects," *i e*, the control of the money-expenditure of the department (*vide* G O, No 1,290, dated 6th September 1872, paragraph 3), and all that would appear necessary to comply with the Government of India Resolution is that it, *in its position of Conservator*, should submit to the Accountant-General the forest accounts for the last quarter for re-audit, &c ; I cannot, therefore, see why the question of any transfer of control and audit, still less of office establishments, should have resulted from the order under consideration I have, for some time, been giving the subject of the control of forest expenditure careful consideration, and, acting on the advice of the Acting Secretary to Government in the Revenue Department, purpose shortly to submit proposals for securing a more effectual check and regulation of departmental expenditure, which I consider is much needed; and I am, therefore, anxious that no step should be taken by Government, pledging them (so to speak) to any particular line with regard to the control of forest expenditure for the future, until I have had an opportunity of conferring with the Board and submitting my views through them

2 The Resolution of the Government of India with regard to the Draft Forest Manual now before the Board and myself (*vide* G O, No 1,035, dated 18th August 1874) expresses exactly what I should like to secure with regard to forest expenditure in this Presidency, *viz*, that "the Conservator (Inspector) should have the control over the outlay for conservancy and working, but the formal audit be entrusted to an independent authority relieving Conservators of the control of establishment charges and the *adjustment* of accounts." At present salary and contingent bills go direct from the Collector's Account Offices to the Accountant-General, where they are checked and audited; but bills for working charges go to the Board, who check the items *qua* Conservator I have no doubt that their audit, though slow, is most efficient as regards the details of account, requisite sanctions, vouchers, &c ; but it is impossible that they can check or control the outlay on working charges, such as felling, carting, planting, &c, &c, which must require professional knowledge and an intimate acquaintance with the details of working, &c, as carried out in each forest Collectors as Conservators of their districts are also supposed to check forest expenditure; but I do not see how they can be supposed to know much about it, and certainly have no means of comparing the expenditure as placed before them by their Forest Assistant with what it should be, and may be, in the adjoining district As an instance of what I mean I may state that, since assuming charge of the Inspector's Office, I have ascertained, though under existing arrangements I suppose it was not strictly my duty to do so, that planting Casuarinas in North Arcot cost Rs. 40 and in South Arcot Rs 200 per acre There is evidently something wrong, and probably some mistake in account; but I do not see how it would ever have been brought to light if I had limited myself strictly to inspection and reporting on results as Colonel Beddome was ordered to do Again, in Madura there is a dead-lock as regards forest operations, the Deputy Conservator having, during the past eighteen months, steadily exceeded his budget estimates, and spent the whole budget allotments and a good deal more under one head "Felling and Carting of Timber," leaving nothing available for reserves, planting, &c This could not have been done had the accounts been scrutinized even occasionally by a profes-

sional eye, and still less if, instead of the system of "Permanent Advance" in favor with the Board, the forest officer had been working on quarterly allotments granted on estimates previously submitted of his probable expenditure under each head of working These are all matters of detail which I merely state in order to show that the whole system of forest accounts requires revision to render the control and audit really efficient.

3 The Accountant-General proposes* that the whole control and office establishment for accounts should be transferred to him The Board considert it should be left with them as "the Office having the control of the administration of the department" I consider that the control should rest with the Inspector or Conservator-General of Forests (aided by an Assistant who should eventually be one of the junior forest officers, and have charge of the Inspector's Office generally) either as a distinct office or as representing the Revenue Board, whilst the final audit would probably be best entrusted to the trained officers of the Accountant-General's Department who would check totals under each head, and see that the accounts were properly kept and adjusted I would respectfully suggest that meanwhile the orders of the Government of India be complied with, *i e*, that the forest accounts for the past quarter be submitted to the Accountant-General for re-audit by the Board of Revenue in their position as Conservator, and that the Accountant-General, the Secretary or a Member of the Board, and myself be directed to confer on the subject and submit joint proposals for the future management of the forest accounts in this Presidency. I do not see anything in the Resolution of the Government of India which renders any other action or expression of opinion necessary It is the Accountant-General alone who has opened the subject

* G O, 23rd July 1874, No. 917.

† In Board's Proc 21st Aug 1874, No 2,338.

(Signed) C. WALKER, Captain,
Officiating Inspector of Forests

No 241 ORDER THEREON, 17th October 1874, No 1,310

Forest, No 10.

THIS memorandum from the Inspector of Forests, which was submitted before G O, dated 25th September 1874, No. 1,215, was passed, will be forwarded to the Board of Revenue for consideration in consultation with the Inspector

2 There did not appear sufficient reason for postponing reply to the Government of India on the question which had been put by them, relating as it did to the final audit which should in any case remain with the Board of Revenue

3 The Inspector's memorandum relates practically to the supervision of expenditure in the districts before it comes up for audit, and in matter of departmental administration and detail the Inspector should have a recognized position under the Board, under which all account of expenditure incurred of a character which may be termed working expenses and all proposals to incur expenditure under this head should pass through his hands, between the Collectors or special officers and the Board

4 It is necessary to give the Inspector as little to do in this respect as is consistent with his proper supervision of actual working, and it will be easy to classify the kind of business which would pass through his hands in such a way that all routine and fixed charges would go direct to the Audit Office, while all accounts, which involve fluctuating rates and the like, pass through the Inspector's hand for check and remark.

(True Extract)

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

6/822

Read the following letters:—

From Captain C WALKER, Officiating Inspector of Forests, to H. E. STOKES, Esq, Acting Secretary to the Board of Revenue, dated Tripatty, 20th February 1875, No 653:—

With reference to G O, No 1,340, dated 17th October 1874, I have the honor to submit, for the information of the Board, a Memorandum of my views on the subject of the control of Forest Working charges expenditure.

2 The matter presses for settlement in connection with the revision of establishments and retention of the Forest Assistant and staff in the Board's Office, for which, I believe, sanction has now been granted up to the end of May only.

Enclosure No 1

Memorandum regarding the Control of Forest Working Charges with reference to the G Os, No 1,035 and 1,340, dated 18th August and 17th October, respectively, by Officiating Inspector of Forests to the Government of Madras

The Government in the latter of the orders quoted above state that the Inspector "should have a recognized position under the Board," &c, and further on that "all accounts which involve fluctuating rates and the like (should) pass through the Inspector's hand *for check and remark*." The former suggestion modifies the original position defined for the Inspector, by which he was, so to speak, to be *outside* the Board and the Forest Department, and his duties confined to those of inspection and remark—the result of his periodical inspections being communicated to Government There is no order making him in any way subordinate to the Board; at least I am aware of none Colonel Beddome confined himself rigidly to the performance of the duties prescribed for him, but, since I have been acting as Inspector, I have, at the Board's request, undertaken the compilation of the budget, submission of half-yearly reports, &c, and been referred to with regard to almost all forest matters which have come up for disposal The original position has thus, to some extent, been departed from, though we have no orders to authorize it, none having as yet been passed on Proceedings, No. 44-830 of 13th April, which deals to a certain extent with the subject

am not clear what is meant by the p[illegible] "check and remark" in the concluding paragraph of [illegible] Government Order Check implies [illegible] disallow charges, which is scarcely compatible with the Inspector's present position or want of position, and which the Board are not likely willingly to concede unless to an officer representing them with regard to Collectors of districts On the other hand, I cannot imagine a forest officer *continuing* to make remarks of any value with regard to expenditure over which he had no control, save by courtesy. In considering the special reference as to control of accounts, I think the Resolution of the Government of India, communicated with G O, No. 1,035, must not be lost sight of The Governor-General therein lays down very clearly what is required, and before bringing into force the new manual of forest accounts solicits the expression of opinion by local Conservators, including, I presume, the "Inspector" in Madras I have already, in my Memorandum of the 17th September, recorded my opinion that the officer now styled Inspector of Forests in Madras, should have the control of forest expenditure, and the direction of forest operations generally. To quote from the Resolution of the Government of India: "It is (should be) his duty as well as his interest to keep down the expenditure of the department, he possesses the requisite local and professional knowledge" &c, &c I do not think any *partial* control or opportunity for remark only would be effective, whilst it would entail extra trouble on the Board's Office, and as much, if no more, on the Inspector than if he had the whole control and audit of the accounts All the items of what are classed under *A or Working Charges* expenditure are fluctuating, and require to be checked by a professional officer from time to time—it would be impossible to say what should and what should not be sent to the Inspector of this class of charges The fixed establishment bills and petty contingencies might, of course, be checked by any one, especially as they undergo careful book audit by the Accountant-General

2 The Board have, in their Proceedings, No 138-2,338, of 21st August, recorded their opinion that the audit should remain with them, and I presume that audit is really in this case

synonymous with control; but in their Proceedings of 25th October 1872, No 1,483, the Board have stated what they can and what they cannot do in the shape of control. With due respect I doubt their being able to do even so much as they promised, and can I think instance cases in which new works *have* been undertaken without their sanction, but this is not the point What I do doubt is the Collector-Conservators being either able or willing to take the place of a professional forest officer in the manner laid down by the Board in paragraph 2 of the Proceedings just quoted Collectors can have neither the time nor knowledge requisite, and I am convinced that in most cases they do not even attempt it, leaving it entirely in the hands of the district forest officers, whom we should, therefore, hold responsible to an officer of their own department competent to check expenditure, and sanction or disallow estimates

3 The question is, how is this to be done under the present organization ? I would effect it by transferring the Inspector or Conservator-General *with* his office to the Board, and constituting him their representative in forest matters This would obviate all difficulty and give him a "recognized position," which is very necessary. All communications relating to forest matters would be transferred to his branch of the Board's Office, where the Assistant who has had much practical experience would deal with routine work in the absence of the Head of the Office, acting in accordance with his general instructions and submitting drafts to the Secretary or Sub-Secretary for approval. The Inspector would deal with all important matters, submitting his opinion, except on purely professional points, for the approval and orders of the Board In this manner the accounts would pass through his office and the audit still rest with the Board who, through their professional adviser, would be in a position really to control and check forest expenditure. I do not think this course would hamper the Inspector with regard to the inspection part of his duties; on the contrary he would be much freer than he is now, and would have a competent Assistant acting under the orders of the Secretary to dispose of routine work in his absence. It is a mistake to suppose that a large office hampers an inspecting officer; it is, I submit, a small and overworked office which does so and ties him to his desk The office would be divided into the account and correspondence branch, the latter to include a small and well-organized travelling establishment to accompany the Inspector when at Ootacamund, or on tour The office would charge itself with all the details [illegible] the Central Office, including supply of clothing, stores, &c, with regard to which much inconvenience and want of uniformity now exists The plan also recommends itself on the ground of economy, for, unless it be adopted, the Inspector's Office must be very considerably strengthened, as the Board have already remarked, whilst the account branch now with the Board cannot well be reduced

6 I think some such scheme is the only one which will ensure anything approaching efficient control under the present organization, and place the professional head of the department *en rapport* with his officers, without interfering with the Collector's position At present, I can vouch for it that there is little real control and doubtless much wasteful expenditure I have given two instances in my Memorandum of 17th September, and could adduce many others

7 If these proposals do not recommend themselves to the Board and Government, I see no alternative, under the present organization, than that the Inspector should have nothing whatever to do with the administration or expenditure of the department, in which case he must sooner or later cease to interest himself in either in a greater or less degree, and be content to give advice to amateur foresters which they might often resent and disregard

(Signed) C WALKER, Captain,
Officiating Inspector of Forests

Proceedings of the Madras Government, Revenue Department, dated 26th February 1875, No. 313.

Proceedings of the Board of Revenue dated 29th April 1873, No. 670, Forest No. 19.

ORDER THEREON, 26th February 1875, No. 313.

Forests, No 29.

THESE papers refer chiefly to the difficulties which have been met with in the working of the new forest organization, as described in G. O., 24th January 1872, No. 148.

2. His Excellency the Governor in Council considers that sufficient grounds exist for a partial modification of that system, and that, as far as they go, the suggestions in paragraph 10 of the Board's Proceedings, dated 13th April 1874, No. 830, are in the right direction.

3. It appears, however, to His Excellency in Council that a further approach to the Bombay Rules may be advantageously attempted, and he desires that the Board will, in communication with the Inspector, prepare a set of draft rules on the basis of those recorded in paragraph 10 of the Resolution of the Government of Bombay, dated 6th August 1870, No. 3,757, but with such variations as the experience already acquired may suggest as desirable, in order that the responsibility of forest administration may be fairly apportioned between the Board and Collectors on the one hand and the Inspector of Forests on the other. It must be remembered that the latter officer will often be out of the way on tours of inspection, and no arrangement will be suitable which will tend to overwhelm him with details more easily managed by a local or central authority.

4. In regard to patronage in the subordinate branches, the Governor in Council thinks this should be with the Board, promotions being made, as a rule, from class to class. All Foresters should be borne on one general list, first appointments to lower grades remaining with Conservators. Thereafter Conservators will be at liberty to bring forward the claims of those employed under them whenever they see fit to do so; but as they cannot be equally cognizant of the claims and qualifications of those employed in other districts, it is necessary that the ultimate selection should vest in the Board aided by the advice of the Inspector.

5. The rights of ryots to fuel and timber, with reference to certain suggestions of the Inspector, are discussed in the [illegible] following paragraphs of the Board's Proceedings, dated 13th April 1874, No. 830. As the general question is under consideration with reference to other Proceedings, dated 7th September 1874, No. 2,520, the Governor in Council will only remark here that, on reconsideration, he concurs with the Board in the view which they have taken in paragraph 14 in regard to G. O., 5th December 1873, No. 1,357. He is averse to the adoption of the system discussed in paragraph 15, the proposed register excepted, and cannot consent to the further restriction suggested in paragraph 16.

Bona fide cultivators may get free permits and cut free of seigniorage from unreserved jungles within their village limits, if there are any such, firewood required for domestic use or for manufacturing the produce of the cultivator's own lands, and *unreserved* trees and bamboos required for agricultural purposes, such as ploughs, sheds, fencing, &c, or for huts and houses, but they must not sell such firewood or timber outside their village limits

If there be not sufficient unreserved jungle within the limits of any village, the Collector may assign a tract outside the limits where felling on free permits will be allowed, and the villagers will not be suffered to cut any where else without paying seigniorage and getting a seigniorage permit.

The heads of villages are authorized to give free permits They will keep a register showing the date of each permit, the man to whom it is granted, and the amount of timber which it allows him to fell.

Cut fuel or timber not covered by a permit (either a free permit or a seigniorage permit) will be liable to be seized and confiscated if it is found in the jungle or in transit from it.

6. The revision adverted to in paragraph 17 must ultimately take place whether a law is passed or not. In the mean time, the rule proposed in paragraphs 19—22 as marginally modified may be substituted for No. 10 of those printed in G O., 20th May 1863, and sanctioned in G. O., 22nd June 1863, No. 1,099. It must be worked so as not to interfere with prescriptive rights.

7. No report upon the working of

the Permanent Advance Fund has been received from the Accountant-General, whose attention will now be drawn to G. O., 10th January 1873, No. 28. It should be expedited.

(True Extract.)

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

Proceedings of the Madras Government, Revenue Department, dated 23rd March 1875, No 463

ABSTRACT —*Inspector-General of Forests* —Communicating to the Board of Revenue and Inspector of Forests Resolution of the Government of India issuing orders regulating the correspondence of the — with Governments and Administrations and with their Conservators

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Proceedings of the Madras Government, Revenue Department, dated 24th March 1875, No 476

ABSTRACT —*Timber* —Approving the proposal to grant free passes for — to distressed persons other than *bona fide* ryots, and authorizing the addition proposed to the rule passed in G O, 26th February 1875, No. 313, on this subject

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IN the first Government Order above read, Government refer to the Board a memorandum from the Inspector of Forests on the subject of control and audit of forest accounts and expenditure, and express the opinion that the Inspector should have a recognized position under the Board, under which all accounts and proposals for expenditure of a character which may be called working charges should pass through his hands; and in the second Government Order, Government state that a further approach to the Bombay Rules may be advantageously attempted. and they desire the Board to [illegible] of draft rules for the purpose

2 The memorandum which accompanies the Inspector's letter purports to contain his views on the subject of the first Government Order, but in reality deals with the whole question He would transfer himself and his office to the Board, and thereby acquire a recognized position as the representative of the Board, dealing with all important matters, submitting his opinion, except on professional points, for the approval and orders of the Board, and auditing and controlling the expenditure He suggests that the Office Assistant, who has much practical experience, should take his place with the Board during his absence and dispose of routine work under the orders of the Secretary These arrangements would, he thinks, place "the Head of the Department *en rapport* with his officers," and he sees no alternative but that the Inspector should have nothing to do with the administration or expenditure, with the result that he must sooner or later cease to interest himself in either.

3 This danger must have been contemplated by Government when they assigned to him his present position as an Inspector merely, and as the professional adviser of the Revenue Officers in forest matters, but in no sense as the Head of a Department It is easy to see that Captain Walker's "professional points" would embrace the whole administration, and that his proposal would practically place the Collector-Conservators entirely under his orders; would reconstitute the separate and special department and intensify the evils which the present system —reverting to the original constitution—was intended to rectify, and would entirely subvert the amalgamation of the Forest as a subordinate part of the Revenue Administration This amalgamation the Board regard as the great merit of the present system, and as essentially required in the interests of the people as well as suited to the circumstances of the Presidency The Board are not prepared to delegate their powers unreservedly to the Inspector, as Captain Walker proposes They, however, desire to record their cordial acknowledgments of the assistance which

they have received from Captain Walker, in correspondence regarding forest matters and in the preparation of the budgets and reports, and the zealous interest which he takes in the forest administration

4 The Board are entirely averse to any changes in the present system which would impair the position of the Collector-Conservators as in the fullest sense heads of, and responsible for, the forest administration of their districts, or would tend to resuscitate the separate department The district forest officers must occupy the position of Forest Assistants, and must look to the Collectors for orders in everything At the same time, it must be admitted that there is now a want of system and coherence in the administration, and of central control more under the direction of special knowledge than is now the case

5. The Board think these objects can best be secured by making the Inspector entirely subordinate to the Board of Revenue, in fact by placing him towards them in the same position as the local officer now is towards the Collector-Conservator The Central Forest Office would form, as at present, part of the Board's Office, a small portion of it being organized to accompany the Inspector on tour He would be brought into close communication with the Board and would have complete liberty of submitting to them his views on every question in the shape of office memoranda or notes His direct correspondence with Government would cease; but of course on important questions his memoranda would be recorded in full in the Proceedings of the Board, as those of the Chief Engineer for Irrigation now are in those of Government. All orders, however, purporting to be those of the Board should be issued as at present under the signature of the Board's Secretary His tours should be arranged under the instructions of the Board, and at the close of a tour in each district he should submit a report, rather in the informal shape of a diary than in that of an official letter This should pass through the Collector who would send it to the Board with such remarks as might seem necessary The Board should have discretion as to transmitting these reports to Government The objects of his tours should be advice and inspection, and the Collectors would have orders to place their Forest Assistants at his disposal during his presence in the district In short, his position towards the Board and the Collectors would be somewhat similar to that assigned to the Inspector-General of Forests towards the Government of India, [illegible]

in the Re

[illegible] G O, 23rd March 1875 No 463

6. Under this system it appears to the Board that the Inspector might, without danger to the independence of the Collectors' administration, be entrusted with power to issue instructions on purely professional matters of his own motion, provided that such instructions pass through the Collectors of districts who should have the option of transmitting them for guidance to the local forest officers, or of referring them again to the Inspector, and in case of continued difference of opinion seeking the orders of the Board He should not be allowed to send any orders whatever direct to the forest officers in districts, though when on tour he might give them instructions on the spot, noting the fact in his diary of the tour, and when immediate action is involved sending to the Collector at once intimation of the orders issued. In this way, the Collector would be enabled to stay action which he might object to When in the district, the Inspector could make general arrangements with the Collectors as to plans of operations and general working, when at Ootacamund or on tour, he would be kept informed, as at present, by means of the monthly progress reports of what was going on in each district, and when at Madras, he would be in intimate personal communication with the Board

7. It would be difficult, but it will be unnecessary, under the Board's proposal, to define with much nicety what are purely professional matters Roughly, they may be stated to be the regulation of working and felling, and measures of protection in forests once constituted, so as to prevent permanent injury, the preparation of timber for the market and the formation of depôts, and the care and management of plantations The Board believe that most of the Collectors will most gladly avail themselves of the help and advice of the Inspector in such matters For the collection and dissemination of scientific and professional knowledge, as for instance information regarding the rate of growth of different trees under different treatment,

identification of botanical species, collection of seeds and the like, the Inspector might be allowed to correspond direct with the district forest officers

8 The Board are of opinion that the financial control of the department, allotment and transfer of funds, and supervision of expenditure must remain as at present with them A plan of operations should be sent up by each Collector with his budget; and these would be examined by the Inspector, who should arrange to be in Madras when the general budget is being drawn up, in communication with the Board It is a somewhat difficult matter to arrange for the professional knowledge of the Inspector being fully at the Board's disposal for the examination and check of bills and accounts of working charges It would be impossible that this audit and check could be carried out by the Inspector when moving about on tour At present, he is absent from Madras about ten months in the year When he is in Madras, he will of course supervise the audit in the Board's Office, and see that it is conducted on proper principles In his absence the Board fear that they must rely upon the "practical experience" of their forest Assistant It is no doubt advisable that the authority checking the bills should be possessed of professional knowledge, but such differences as are noticed by Captain Walker as to plantation expenditure could not be discovered by any check of monthly bills It is not clear to what particular period or to what particular plantations Captain Walker refers, since the figures noted in the margin, which are taken from the Administration Report, do not support his statement, but it is sufficient to observe that half-yearly reports of plantations are sent by Collectors through the Inspector who has thus an opportunity of pointing out to the Board any extravagant expenditure The Board doubt whether even as regards other working charges any central really efficient check by means of audit of monthly bills

G O, dated 7th October 1874, No 1,340

		Year of Plantation	No. of trees	Acres	Cost up to 1873 74
					Rs.
North Arcot,	Casuarina	1868	136,493	435	10,290
	Do	1870	191,247	260	6,479
	Do	1872	3,000	110	121
	Do	1873	7,000	150	854
	Do	1871	45,000	45	1,621
	Do	1873	5,900	30	152
	Do	1873	...	160	238
South Arcot	do Satra				
Sands, &c		1871			
Casuarina, Parasu and Valam		1872	13	000	72

9 As regards the budget having been exceeded in Madura, the Board observe that it was exceeded under circumstances over which the Collector had no control. In 1873-74, the budget estimate submitted by the Collector was Rupees 14,500 It was reduced by the Board to Rupees 12,000, and it was further reduced on the receipt of the orders of Government of India to Rupees 7,000 The last reduction was communicated to the Collector in October 1874, and shortly afterwards it was reported that the budget finally sanctioned had been already exceeded in anticipation of sanction of the amount provided by the Board The Board then allotted a further sum from savings. In 1874-75, the budget was not exceeded without an application to and permission of the Board—*vide* Board's Proceedings, 11th September 1874, No 2,576. As far as the Board can see, there is nothing in the present system of accounts which is calculated to make the expenditure extravagant, but it is needless to dwell on the subject further as a revised Account Code is shortly to be introduced, *vide* G O, dated 18th August 1874, No 1,035. The Board will merely observe that no change in the system of audit has taken place since the work was transferred to them. The best check on wasteful expenditure must be scrutiny of estimates and plans of operations, the local supervision of the Collectors, and the tours of the Inspector of Forests

10 It remains for the Board to note the instructions of Government in paragraph 4 of the G O, 26th February 1875, No, 313 All the subordinate establishments should be brought on a general list, and this can be done in connection with the general revision now under consideration

11 The Board have embodied the above suggestions in the draft rules herewith submitted They have made them as concise as possible

12 The attention of Collectors is called to the rule sanctioned in paragraph 6 of the Government Order to be substituted for No. 10 of those sanctioned in G O, 22nd June 1863, No. 1,099. Under G O, 24th March 1875, No 476, the words "or indigent non-cultivators at the discretion of the Collector" are to be added after "*bona fide* cultivators" in the first clause

13 In continuation of their Proceedings, 7th September 1874, No 2,520, the Board would submit to Government that the most satisfactory solution of the free felling question would be to set apart tracts for the use of villagers and to allow them to cut wood therein for fuel and agricultural purposes as they please, subject to the condition that they shall refrain from firing the grass, and shall not go beyond the limits fixed Arrangements of this kind might be made in some places; and appear to be the recognized system in Bombay (*Vide* quotation in the margin) If more forest than the villagers need remains, it might be constituted a Government reserve divided from the communal forest by a path to be patrolled by village watchmen. No interference should be allowed in the communal forest so long as the villagers confine themselves to it and refrain from firing the grass.

"To secure the ryots in their privilege of obtaining wood for fuel and for agricultural purposes it was decided to mark off certain forest lands as Government reserves, and to give the villagers permission to make use of the common sort of trees and scrub growing in the rest of village lands, the right to Teak, Blackwood, and some other trees being in all cases reserved to Government" —*Bombay Revenue Manual*, page 162

14 Under this system the ryots are free from the worry of licenses, &c, and from annoyance by forest peons, the forest officer is relieved of much office-work, and instead of many miles of hill foot, has to look after and guard a comparatively small compact tract; and the forest peons and tannahs being relegated to the depths of the forests, to tracts best worth conserving, and being assisted by village watchmen, can be reduced in number

15 The Board are informed by their Acting Third Member (Mr. Puckle) that where this system has been tried on a small scale in Tinnevelly, it has given the greatest satisfaction. The ryots are quite contented, and do not abuse the privileges granted to them Tracts of very scrub protected in this way produce many hundred saplings of valuable trees per acre in [illegible] as regards promotions and grading It will [illegible] at the revision of establishments what appointments shall be brought on the general graded list. First appointments in such cases will be made by Collectors, who will be at liberty to bring the claims of their subordinates to promotion to the notice of the Board.

(Signed) H E. STOKES,
Acting Secretary.

Rev. 1875: Dept. 2 No 926

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH APRIL 1875, No 912.

Dept. 13 Oct 1875

Encl.

SO No 822-25 May 1876

Received 22 May

APRIL.

Forest No. 54

Forest Department —Opinion of Board regard-
ing the position which the Inspector of Forest
should occupy towards Board of Revenue an
Collectors who are also Conservators, submitt
to Government, and draft rules drawn up fo
the administration of —. Remarks passed wit
reference to the question of free felling

h-304

C 22 May for R 24 May 75