M.R.O. 1—20,002—12-9-65.

(1) Number of Pages 12

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	1157	Press / Mis.
Dated 24.8.1876	196 .	

Not to be folded or roughly handled

No. 250. Read the following Endorsement of the Under-Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, Nos. 740—745 :—

Read the following letter from A. O. HUME, Esq., C.B., Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce, (Forests,) to the Secretaries to the Governments of Bengal, North-Western Provinces, and Punjab ; the Chief Commissioners of Oudh, Central Provinces, British Burma, Coorg, Ajmere, and Assam ; and the Superintendent of Forest Surveys ; dated Simla, 9th August 1876, Nos. 19/730—739 :—

WITH reference to the Resolution from this department, Nos. 22/803—817, dated the 28th July 1874, I am directed to forward, for information, a copy of the papers noted on the margin, relative to the revised system for the audit and control of forest accounts which it has been decided shall be introduced from the 1st April 1877 ; and to state that further orders on the subject will be communicated hereafter.

Joint Memorandum on the system of forest accounts by the Comptroller-General and Inspector-General of Forests, dated the 26th November 1875.

Resolution by the Financial Department, No. 635, dated the 31st May 1876.

ENCLOSURE No. 1.

Joint Memorandum on the System of Forest Accounts by the Comptroller-General and Inspector-General of Forests, dated Calcutta, 26th November 1875.

ON the 28th July 1874 the Government of India directed the Comptroller-General and the Inspector-General of Forests to confer on the subject of the forest accounts, and to submit joint proposals for the audit and control of those accounts in the provinces under the Government of India.

2. After fully considering the subject we have come to the conclusion that in the provinces to which the present proposals relate the existing arrangements should be maintained, under which the accounts of sub-divisional officers, forest rangers, and subordinates are incorporated in the monthly accounts rendered to the Conservator by officers in charge of forest divisions. Thus the entire forest-revenue of a province, all transactions in regard to timber and other stock, and all charges for conservancy and working, as well as all charges for establishments, save those of the Conservator's Office, will continue to be accounted for in the accounts of divisional officers, and these accounts will continue to be rendered to the Conservator or other chief forest officer of the province.

3. We are also agreed that the divisional forest accounts must continue to be classified and scrutinised in the Conservator's Office, and that the charges for conservancy and working, the transactions in regard to timber and other stock, and the revenue accounts, must be examined in detail by the Conservator, or, in his absence, by an officer specially authorised in that behalf. But, as already ordered by the Government of India, the final audit of the accounts must rest with an independent authority ; and here two alternatives presented themselves to us, either to revert to the practice existing before 1871, under which the forest accounts were audited by the Accountant-General of the province, or to provide for their audit by the Comptroller-General.

4. We have decided in favor of the latter alternative, because it appears to us desirable that the audit by the Accounts Department should be based upon an intelligent scrutiny in detail, not of the establishment charges only, but equally so of the charges for conservancy and working, which must be examined in connection with the revenue and timber and stock accounts. The transactions of the Forest Department in the different provinces are not yet sufficiently large to justify such additions to the offices of the local Accountants-General as would enable

them to do justice to the forest accounts in the manner here indicated. If, however, they are dealt with in the Comptroller-General's Office, arrangements can be made for an efficient control of these accounts at an outlay warranted by the aggregate amount of the financial transactions of the department. The plan proposed by us will have the further advantage that the accounts of all provinces will receive uniform treatment, and that the Comptroller-General will be in a position, in consultation with the Conservators, gradually to simplify and to improve the system and forms of the accounts. We have reason to hope that the plan now suggested will not produce petty references on matters of comparatively little moment, but will ensure a more thorough scrutiny of the entire financial transactions of the forest administration.

5. The orders of the Government of India of July 1874 only related to the provinces under the Government of India; accordingly, our present proposals do not contemplate any interference with, or any changes in, the forest accounts of the Madras and Bombay Presidencies. It also seems to us unnecessary at present to propose any alterations in the system under which the forest accounts are rendered and audited in Mysore and the Hyderabad Assigned Districts. There will thus remain the following provinces, the forest accounts of which it is proposed shall be rendered to, and audited in, the Comptroller-General's Office:—

Province.	Designation of Chief Forest Officers.	1874-75.	
		Receipts.	Charges.
		Rs.	Rs.
1 Bengal	Conservator	1,85,933	99,403
2 North-Western Provinces	Do.	10,85,947	8,55,875
3 Punjab	Do.	8,34,874	6,46,480
4 Oudh	Do.	2,77,411	2,04,827
5 Central Provinces	Do.	6,61,779	2,94,239
6 British Burma	Do.	10,74,802	6,62,638
7 Coorg	Conservator of Mysore and Coorg.	58,012	37,999
8 Ajmere	Assistant Conservator*	203	26,566
9 Assam	Deputy do.	64,749	59,523
10 Surveys	Superintendent of Forest Surveys†.	..	61,520
	Total ..	42,43,710	29,49,070

* Temporarily; eventually it is intended to place the forest reserves of Ajmere under the Deputy Commissioner.
† Under the Government of India.

The figures entered are those of last year's actuals as reported by local Governments; they are here given to show the relative importance of the transactions in each province.

6. To deal with these accounts in the Comptroller-General's Office, an officer should be appointed with the rank and designation of Assistant Comptroller-General, and we consider that this appointment should, in the first instance, be filled by a forest officer of some standing and experience. As long as this arrangement is maintained, we recommend that an allowance of Rupees 200 per mensem be granted in addition to the pay of his grade, with the provision that the pay should in no case be less than Rupees 700 per mensem. Regarding the office establishment no definite proposals can be made at present; this may be done after a year's experience has been gained, and meanwhile we would suggest that a maximum monthly outlay of Rupees 600 on this account should be sanctioned.

If these proposals are accepted, the total additional expenditure which these arrangements will involve will, allowing a margin for contingencies, probably amount to about Rs. 16,000 per annum, and we think that this outlay is fully justified by the objects aimed at. The draft Account Code, which has lately been prepared by the Inspector-General of Forests with the

assistance of Mr. E. Kellner and a Committee of Conservators, may be used to regulate the preparation and rendering of the forest accounts, and we suggest that the system recommended by us should take effect from the 1st April next.

E. F. HARRISON,
Comptroller-General.
D. BRANDIS,
Inspector-General of Forests.

Enclosure No. 2.

Resolution by the Government of India, Financial Department, No. 635, dated Simla, 31st May 1876.

Read the under-mentioned papers regarding the control and audit of forest accounts:—

Resolution in this department, No. 2,757, dated 30th April 1874 (Accounts Proceedings, March 1874, No. 19), directing the Accountants-General, Bengal, Madras, and Burma, to re-audit the accounts of the Conservators of Forests for one quarter, and to report the result of such re-audit to the Government of India, in order that it might be determined whether the audit of forest accounts should rest with the Conservators, or be transferred to the Civil Account Department.

Letter from the Accountant-General, British Burma, No. 308, dated 23rd April 1875, and from the Accountant-General, Bengal, No. 262, dated 4th August 1875, submitting the required reports.

Financial (Accounts) Proceedings for January 1875, Nos. 13 to 17, authorising, on receipt of the Madras Accountant-General's report, the continuance of the system in force in the Madras Presidency for the audit of forest accounts.

Resolution in the Department of Revenue, Agriculture, and Commerce, Nos. 22-803—817, dated 28th July 1874, directing the Comptroller-General and the Inspector-General of Forests to consider and submit a joint report upon the best means of securing an efficient audit and control of forest account in the several provinces under the Government of India.

Office memorandum from the Department of Revenue, Agriculture, and Commerce, No. 95, dated the 4th February 1876, forwarding copy of a joint report by the Comptroller-General and the Inspector-General of Forests, with a recommendation that their proposals be sanctioned as follows:—

1st.—That in the several provinces (except Madras, Bombay, Mysore, and Berar) the present system, under which the monthly accounts of divisional officers are rendered to the Conservator or chief executive forest officer for scrutiny in the first instance, shall be maintained; but that the accounts shall afterwards be transferred for final audit to the Comptroller-General.

2nd.—That for this final audit an officer of the Forest Department of some experience and standing shall, in the first instance, be attached to the Comptroller-General's Office, with the designation of Assistant Comptroller-General, and that he shall receive Rupees 200 a-month in addition to the pay of his grade with the proviso that the salary of the post shall in no case be less than Rupees 700 a-month.

3rd.—That until further experience is gained, a maximum monthly outlay of Rupees 600 shall be sanctioned for this officer's establishment, with some further allowance for contingencies, making the total outlay about Rupees 16,000 a-year.

Resolution.—The Governor-General in Council is pleased to sanction these proposals, and to decide that the revised system for the audit and control of forest accounts shall be introduced from the 1st April 1877.

Proceedings of the Madras Government, Revenue Department,
24th August 1876.

ORDERED that this Resolution be communicated to the Department of Revenue, Agriculture, and Commerce, for information and for the issue of further orders.

Ordered, also, that the Resolution be communicated for information and guidance to the Comptroller-General and for information to the following Account Officers :—

Accountant-General, Bengal.
" North-Western Provinces.
" Punjab.
" British Burma.
" Central Provinces.
Deputy Accountant-General, Assam.

COPY forwarded for information to the Governments of Madras and Bombay, Chief Commissioner of Mysore, Resident at Hyderabad, Financial Department, and Comptroller-General.

(Signed) C. J. LYALL,
Under-Secy. to the Govt. of India.

No. 740.

To the Secretary to the Government of Madras.

No. 251. ORDER THEREON, 24th August 1876, No. 1,157.

Forests, No. 12.

COMMUNICATED to the Conservator of Forests and the Board of Revenue.

(True Extract.)

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

To the Conservator of Forests.
" the Board of Revenue.

Exd. F. R. Bantleman.

1157/4

Joint Memorandum on the system of Forest Accounts, by the Comptroller General and Inspector General of Forests, dated Calcutta, 26th November 1875.

On the 28th July 1874, the Government of India directed the Comptroller General and the Inspector General of Forests to confer on the subject of the forest accounts, and to submit joint proposals for the audit and control of those accounts in the provinces under the Government of India.

2. After fully considering the subject we have come to the conclusion that in the provinces to which the present proposals relate the existing arrangements should be maintained, under which the accounts of sub-divisional officers, forest rangers, and subordinates are incorporated in the monthly accounts rendered to the Conservator by officers in charge of forest divisions. Thus the entire forest revenue of a province, all transactions in regard to timber and other stock, and all charges for conservancy and working, as well as all charges for establishments, save those of the Conservator's office, will continue to be accounted for in the accounts of divisional officers, and these accounts will continue to be rendered to the Conservator or other chief forest officer of the province.

3. We are also agreed that the divisional forest accounts must continue to be classified and scrutinized in the Conservator's office, and that the charges for conservancy and working, the transactions in regard to timber and other stock, and the revenue accounts, must be examined in detail by the Conservator, or, in his absence, by an officer specially authorized in that behalf. But as already ordered by the Government of India, the final audit of the accounts must rest with an independent authority; and here two alternatives presented themselves to us, either to revert to the practice existing before 1871, under which the forest accounts were audited by the Accountant General of the province, or to provide for their audit by the Comptroller General.

4. We have decided in favour of the latter alternative, because it appears to us desirable that the audit by the Accounts Department should be based upon an intelligent scrutiny in detail, not of the establishment charges only, but equally so of the charges for conservancy and working, which must be examined in connection with the revenue and timber and stock accounts. The transactions of the Forest Department in the different provinces are not yet sufficiently large to justify such additions to the offices of the local Accountants General as would enable them to do justice to the forest accounts in the manner here indicated. If, however, they are dealt with in the Comptroller General's office, arrangements can be made for an efficient control of these accounts at an outlay warranted by the aggregate amount of the financial transactions of the Department. The plan proposed by us will have the further advantage that the accounts of all provinces will receive uniform treatment, and that the Comptroller General will be in a position, in consultation with the Conservators, gradually to simplify and to improve the system and forms of the accounts. We have reason to hope that the plan now suggested will not produce petty references on matters of comparatively little moment, but will ensure a more thorough scrutiny of the entire financial transactions of the forest administration.

5. The orders of the Government of India of July 1874 only related to the provinces under the Government of India; accordingly, our present proposals do not contemplate any interference with, or any changes in, the forest accounts of the Madras and Bombay Presidencies. It also seems to us unnecessary at present to propose any alterations in the system under which the forest accounts are rendered and audited in Mysore and the Hyderabad Assigned Districts.

Govt. of India
REVENUE.
To
THE CONSERVATOR of FORESTS
&c., &c.
Dated August, 24th.
Read.
G.O., 24th August 1876, No. 1,157
AUGUST.
Nos. 250-253.
Vet 5/6/80

There will thus remain the following provinces, the forest accounts of which it is proposed shall be rendered to, and audited in, the Comptroller General's Office :—

	Province.	Designation of Chief Forest Officers.	1874-75. Receipts.	1874-75. Charges.
			Rs.	Rs.
1	Bengal	Conservator	1,85,933	99,403
2	North-Western Provinces ...	Do.	10,85,947	8,55,875
3	Punjab	Do.	8,34,874	6,46,480
4	Oudh	Do.	2,77,411	2,04,827
5	Central Provinces ...	Do.	6,61,779	2,94,239
6	British Burma	Do.	10,74,802	6,62,638
7	Coorg	Conservator of Mysore and Coorg.	58,012	37,999
8	Ajmere	Assistant Conservator* ...	203	26,566
9	Assam	Deputy do. ...	64,749	59,523
10	Surveys	Superintendent† of Forest Surveys.	...	61,520
		TOTAL ...	42,43,710	29,49,070

* Temporarily ; eventually it is intended to place the forest reserves of Ajmere under the Deputy Commissioner.
† Under the Government of India.

The figures entered are those of last year's actuals, as reported by local Governments : they are here given to show the relative importance of the transactions in each province.

6. To deal with these accounts in the Comptroller General's office, an officer should be appointed with the rank and designation of Assistant Comptroller General, and we consider that this appointment should in the first instance be filled by a forest officer of some standing and experience. As long as this arrangement is maintained, we recommend that an allowance of Rs. 200 per mensem be granted in addition to the pay of his grade, with the provision that the pay should in no case be less than Rs. 700 per mensem. Regarding the office establishment, no definite proposals can be made at present ; this may be done after a year's experience has been gained, and meanwhile we would suggest that a maximum monthly outlay of Rs. 600 on this account should be sanctioned.

If these proposals are accepted, the total additional expenditure which these arrangements will involve will, allowing a margin for contingencies, probably amount to about Rs. 16,000 per annum, and we think that this outlay is fully justified by the objects aimed at. The draft Account Code, which has lately been prepared by the Inspector General of Forests with the assistance of Mr. E. Kellner and a Committee of Conservators, may be used to regulate the preparation and rendering of the forest accounts, and we suggest that the system recommended by us should take effect from the 1st April next.

E. F. HARRISON,
Comptroller General.

D. BRANDIS,
Inspector General of Forests.

Rev. 1/3446

1157/5

Resolution by the Government of India, Financial Department, No. 1635, dated Simla, the 31st May 1876.

READ the undermentioned papers regarding the control and audit of forest accounts :—

Resolution in this Department No. 2757, dated 30th April 1874 (Accounts Proceedings, March 1874, No. 19), directing the Accountants General, Bengal, Madras and Burma to re-audit the accounts of the Conservators of forests for one quarter, and to report the result of such re-audit to the Government of India, in order that it might be determined whether the audit of forest accounts should rest with the Conservators, or be transferred to the Civil Account Department.

Letter from the Accountant General, British Burma, No. 308 dated 23rd April 1875, and from the Accountant General, Bengal, No. 262, dated 4th August 1875, submitting the required reports.

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Resolution in the Department of Revenue, Agriculture and Commerce, Nos. 22—803-817, dated 28th July 1874, directing the Comptroller General and the Inspector-General of Forests to consider and submit a joint report upon the best means of securing an efficient audit and control of forest accounts in the several provinces under the Government of India.

Office memorandum from the Department of Revenue, Agriculture and Commerce, No. 95, dated the 4th February 1876, forwarding copy of a joint report by the Comptroller General and the Inspector-General of Forests, with a recommendation that their proposals be sanctioned as follows :—

1st.—That in the several provinces (except Madras, Bombay, Mysore and Berar) the present system, under which the monthly accounts of divisional officers are rendered to the Conservator or chief Executive Forest Officer for scrutiny in the first instance, shall be maintained ; but that the accounts shall afterwards be transferred for final audit to the Comptroller General.

2nd.—That for this final audit an officer of the Forest Department of some experience and standing shall, in the first instance, be attached to the Comptroller General's Office, with the designation of Assistant Comptroller General, and that he shall receive Rs. 200 a month in addition to the pay of his grade, with the proviso that the salary of the post shall in no case be less than Rs. 700 a month.

3rd.—That until further experience is gained, a maximum monthly outlay of Rs. 600 shall be sanctioned for this officer's establishment, with some further allowance for contingencies, making the total outlay about Rs. 16,000 a year.

RESOLUTION.—The Governor General in Council is pleased to sanction these proposals, and to decide that the revised system for the audit and control of forest accounts shall be introduced from the 1st April 1877.

ORDERED, that this Resolution be communicated to the Department of Revenue, Agriculture and Commerce for information and for the issue of further orders.

Ordered also, that the Resolution be communicated for information and guidance to the Comptroller General, and for information to the following Account Officers :—

Accountant General, Bengal.
" North-Western Provinces.
" Punjab.
" British Burma.
" Central Provinces.
Deputy Accountant General, Assam.

Rev 2/344 6/76

GC 24 August /76 No 1157

1157/6

No. 19/730-739

FROM

A. O. HUME, Esq., C.B.,

Secretary to the Government of India,

To

The Secretary to the Govt. of Bengal,
" " " of the North Western Provinces,
" " " Punjab,
The Chief Commissioner of Oudh,
" " " of the Central Provinces,
" " " of British Burma,
" " " Coorg
" " " Ajmere
" " " Assam,
The Superintendent of Forest Surveys,

Department of Revenue, Agriculture, and Commerce.

Forests,

SIMLA, *the 9th August* 1876.

SIR,

WITH reference to the Resolution from this Department, No. 29/813-817, dated the 28th July 1874, I am directed to forward for information a copy of the papers noted on the margin, relative to the revised system for the audit and control of forest accounts which it has been decided shall be introduced from the 1st April 1877, and to state that further orders on the subject will be communicated hereafter.

Joint memorandum on the system of forest accounts, by the Comptroller General and Inspector-General of Forests, dated the 26th November 1875.

Resolution by the Financial Department, No. 635, dated the 31st May 1876.

I have the honour to be,

SIR,

Your most obedient Servant,

A. O. HUME,

Secretary to the Government of India.

Nos. 740—745.

COPY forwarded for information to the Governments of Madras and Bombay, Chief Commissioner of Mysore, Resident at Hyderabad, Financial Department, and Comptroller General.

[signature]

Under Secretary to the Government of India.

No 740

To The Secretary to the Government of Madras,

Rev: 1876 - Dec

1876.

DEPARTMENT OF REVENUE,
AGRICULTURE, AND COMMERCE.

FORESTS.

To

No. 19
740

Dated Simla, the 9th August 1876.

Recd 21st [illegible]

Enc: 2

Recd Copy to the Conservator of Forests [illegible] 24 Aug 76 [illegible]
to the Board of Revs
Presented Copies [illegible] 6 Sept

SUBJECT.

REVISED system for the audit and control of forest accounts to be introduced from 1st April 1877.

Forests No. 12

No 1157

Communicated to the Conservator of Forests & [illegible] of the [illegible]
It is observed that the change of system proposed has [illegible]