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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. / B.P. No.	168	Press. / Mis.
Dated	4-2-1878	197

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Archives 1—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

4th February 1878, No. 168.

Read the following papers:—

No. 23. Proceedings of the Board of Revenue, dated 29th November 1877, No. 5,105.

Read the following letter from Lieutenant-Colonel R. H. BEDDOME, Conservator of Forests, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, dated Ootacamund, 9th October 1877, No. 828:—

ADVERTING to paragraph 3 of G.O., dated the 30th July 1877, No. 2,401, I have the honor to report on the subject of the existing system of audit of the forest accounts in my office.

2. When the Central Forest Office Establishment was amalgamated* with that of the Board of Revenue, they dispensed with the "Letters of credit" and introduced the "Permanent Advance Fund"† instead. Under the latter system the Collectors of districts were empowered to draw funds for forest expenditure upon their own responsibility not exceeding the Budget allotment. The money thus drawn from the treasury was ordered to be at once charged off in the accounts to the head "Forests" and shown under the classified items of the Budget in Statement B. The other statements (A, C, D, and E) approved by Government in their Proceedings, dated the 19th June 1871, No. 1,087, are also maintained.

* G.O., dated 28th May 1872, No. 831.
" " 20th Aug. " " 1,238.
† Board's Proceedings, dated 21st June 1872, No. 1,087.
Board's Proceedings, dated 5th December 1872, No. 2,330, recorded in G.O., dated 10th January 1873, No. 28.

3. Several other periodical returns entered in the statement annexed to the accompanying Circular, dated the 2nd December 1876, No. 35, are also received from the divisional officers, which, after being carefully scrutinized, are compiled and submitted in a consolidated form to higher authority, the figures thereof being previously posted in the general registers kept for that purpose in this office. Besides the above, bills for working, contingent, and batta charges are also submitted by forest officers.

4. The bills for working charges are, under the existing system, audited with reference to the sanctioned estimate and vouchers. The items exceeding the Budget allotment under each classified heading, and all unusual or irregular charges are either disallowed or retrenched in the bill, and the necessary Objection Statements are duly communicated both to the Accountant-General and to the Divisional Officers concerned, but in several instances the sums debited to "Forests" and entered in statement B are not entirely worked out within the official year, in that case the classified items in the bill are generally less than the amount debited to "Forests."

5. Under the former system of audit, the figures in Register B represented sums actually accounted for by submission of bills, while under the present system two sets of Registers B are maintained—one exhibits the amount drawn and charged off to Budget heads, and the other contains amounts adjusted by submission of bills. The figures contained in these generally differ, and the register in which the figures of the monthly statement B submitted by forest officers are posted may therefore be said to contain fictitious entries.

6. Under the "Letters of credit" system, the officers of the department were not permitted to draw funds on their own responsibility as is the case at present. They were required to furnish quarterly‡ estimates, which, after being examined in this office with reference to the actual requirements and average expenditure incurred in previous quarters and the sums available under each classified heading of the Budget-estimate, were paid by me. A general estimate was forwarded to the Accountant-General, who issued the Letters of credit on each district treasury for the disbursement of the funds required for forest operations. A copy of the letter of advice was at the same time duly communicated to each divisional officer. Under the present system of drawing and debiting funds to "Forests" divisional officers can, upon their own responsibility draw any sum of money for forest expenditure within the Budget grant for the year from the treasuries of their respective districts without the checks above described.

‡ G.O., dated 20th June 1863, No. 1,085.

7. The bills for working, office contingent, and batta charges referred to in paragraph 3 after being audited are forwarded duly countersigned to the Accountant-General. That officer then adjusts the charges under A, "Conservancy and Works" and B, "Establishment and Contingencies," respectively. The Accountant-General furnishes me with a quarterly statement showing the sums remaining to be accounted for under A, "Conservancy and Works" by the submission of bills. Such a statement was not received from that officer under the system of "Letters of credit," as the monthly account current* rendered to him showed the outstanding balance remaining to be adjusted in each range at the close of every month.

* *Vide* G.O., 15th October 1860, No. 1,868.

8. The Board of Revenue acknowledge in paragraph 5 of their Proceedings† dated the 5th May 1875, No. 73A-1,159, that the new system introduced by them is calculated to complicate accounts, and remark that they prefer the old system of debiting all advances to "Public Debt" in accordance with the opinion‡ expressed by Messrs. Lushington and Lodwick, the late Accountants-General.

† In G.O., dated the 29th May 1875, No. 843.

‡ *Vide* G.O., dated 10th Jan. 1873, No. 28.
" " " 13th Mar. 1875, " 413.

9. Under the above circumstances, I beg to request that Government will be pleased to order me to revert to the old system of drawing funds and keeping accounts in the forest department from the commencement of the next official year. In the new Forest Account Code issued by the Government of India, the system of "Letters of credit," which I advocate has been sanctioned§ for adoption in the forest department of all the provinces under the direct control of the Government of India. With the permission of Government, I shall issue the necessary subsidiary instructions to all the officers of the department requesting them to work out all sums remaining unadjusted in their accounts, and to refund into the treasury the amount of the "Permanent Advance Fund" placed at their disposal in paragraph 3 of the Proceedings of the Board of Revenue, dated the 12th February 1873, No. 1-195.

§ G.O., dated 14th March 1877, No. 1,071.

ENCLOSURE No. 1.

No. 35.

CIRCULAR.

THE Government having repeatedly called the attention of the Conservator of Forests to the punctual submission of the periodical returns and reports and passed censure on his office, divisional officers are requested to submit their accounts, &c., to the Central Office on or before the dates specified in the annexed statement. Forest officers will not be held responsible for any delay that may take place either in the Revenue or Postal Departments in transmitting their

documents, but if it is found on examination that the statements have been forwarded later than the prescribed dates, the Conservator will in future be obliged to report the names of the defaulters to Government, with reference to their Proceedings, dated the 15th November 1877, No. 1,645.

2. In scrutinizing the periodical returns and reports for the past official year received from divisional officers, numerous discrepancies were discovered which could have been avoided if the figures under each item of the new Budget classification had been carefully entered so as to correspond with the monthly returns passed in the Central Office. To ensure uniformity and accuracy in the preparation of future statements, forest officers are requested to pay particular attention to the instructions given by the Government, the Board of Revenue, and the Conservator of Forests. The omissions and errors in the returns of the past official year have entailed additional correspondence and unnecessary delay, and thereby the compilation and submission of the general statements to higher authority were greatly retarded. The Conservator trusts, therefore, that every effort will be put forth by forest officers for the regular transmission of their reports on due dates, and he expects that greater care will be bestowed by them in the preparation of their periodical accounts.

(Signed) R. H. BEDDOME, Lt.-Col.,
Conservator of Forests.

OOTACAMUND,
2nd December 1876.

Memorandum of Returns, Reports, &c.

No.	Name of Return and Reference	Date of first Return for which it is required	Periodical Date of Return		Date of Publication	Transmission	To whom addressed	Remarks
			To be sent by the Range Officers	To be received by the Conservator				
"	I—A, B, C, D, Establishments and Temporary Charges, &c.							
"	II—Warning charges fallen due, which have been struck off the Roll as irrecoverable							
"	III—Statement of Warning charges struck off							
"	IV—Statement of Warning charges fallen due, with remarks							
"	V—Statement of Establishments							
"	VI—Departmental Statement of Receipts and Charges, with remarks							
"	VII—Financial Statement Relative to Agency,							
"	VIII—Financial Statement of Establishments, with remarks							
"	IX—Transfer of Establishments, &c.		Monthly ..	By the 10th of the following month.	..	..	..	To be forwarded to the Accountant-General after being audited in the Central Office.
"	X—Salary Bills of Establishments (Form No. 22)							
"	XI—Salary Bills of Subordinate Establishments (Form No. 23)							
"	XII—Leave Statement.							
"	XIII—Statement of Timber felled							
"	XIV— Do. do. Old Counterfoils.							
"	XV— Do. do. Supplied to P. W.							
"	XVI— Do. do. received on Transfer							
"	XVII— Do. do. Stock at the commencement and close of the month.							
"	XVIII.—Memorandum showing the List of Monthly Returns forwarded to Central Office.							
"	XIX—Monthly Progress Report.		Monthly	By the 15th of the following month.	..	..	..	
"	XX—Statement showing the value of Timber supplied to Department of Public Works and other Public Departments.		Quarterly	..	20th January, 20th April, 20th July, and 20th October of each year.	Direct ..	Accountant-General, Fort St. George.	
"	XXI—Statement of annuals up to the end of December compared with those of the corresponding period in the previous official year (*vide* paragraph 2, *Conservator's Circular*, No. 3a, *of 16th November* 1876).		Annually	15th of January of each year.	1st March of each year	..	..	
"	XXII.—Latest figures of the total Receipts and Charges of the Regular Estimate of the Forest Budget.		Do.	25th of February of each year.	Do. ..	Direct	Secretary to Government of India, Department of Revenue, Agriculture, and Commerce (Forests).	To be reported by telegraph to the Government of India on the 1st day of March of each year.
"	XXIII—Copy of the above		Do.	..	Do. ..	Do	Secretary to Government, Revenue Department, and to the Accountant-General, Fort St. George.	*Vide* G.O., No. 1,607, of 8th November 1876, Revenue Department.
"	XXIV.—Return of Implement and Stores		Do.	15th April of each year	25th April of each year.	Do.	Accountant-General, Fort St. George.	
"	XXV.—Statement showing the value of Timber supplied to Department of Public Works and other Public Departments.		Do.	Do. ..	30th do. do.	Do.	Examiner of Public Works Accounts, Fort St. George	
"	XXVI.—Statement showing the Annual Receipts and Charges of the Forest Department for verification.		Do.	Do. ..	5th May do.	Do.	Accountant-General, Fort St. George.	
"	XXVII.—Detailed Statement of Receipts and Charges compared with the Budget Estimates.		Do	Do. ..	15th do. do.	Do.	Secretary to Government, Revenue Department, Fort St. George.	This return is due to the Government of India before the end of May.
"	XXVIII—Administration Report		Do.	15th May of each year.	15th July do.	Through the Board of Revenue.	Secretary to Government, Revenue Department, Fort St. George.	This return is due to the Government of India on 1st September of every year.
"	XXIX.—Report on Fuel Reserves and Plantations.		Do.	25th do. do.	15th do. do.	Direct	Secretary, Board of Revenue, Madras	
"	XXX.—Budget Estimate with Explanatory Notes and last sanctioned scale of Establishments.		Do.	10th September of each year.	30th September do.	Through the Board of Revenue, Madras.	Secretary to Government, Revenue Department, Fort St. George.	Due to the Government of India on the 20th October of every year.
"	XXXI.—Estimate of Stationery for Europe Articles.		Do.	16th do. do.	1st November do.	Direct	Superintendent of Stationery, Madras.	
"	XXXII.— Do. do. for Country Articles.		Do.	15th do. do.	1st do. do	Do.	Do.	
"	XXXIII.—List of Establishment (for Annual list) ..		Do.	1st November do.	30th do. do.	Do.	Under Secretary to Government, Revenue Department, Fort St. George.	
"	XXXIV.—Indent for Stationery		Do.	15th do. do.	1st January do.	Do.	Superintendent of Stationery, Madras.	
"	XXXV.—Memorandum of alterations in the Establishments between 1st and 31st December.		Do.	31st December of each year.	6th do. do.	Do.	Under Secretary to Government, Revenue Department, Fort St. George.	
"	XXXVI.—List of Books in the Range Office Libraries.		Do.	15th May do.	..	..	..	*Vide* G.O., No. 2,543, dated 1st November 1876.

(Signed) R. H. BEDDOME, Lieut.-Colonel,
Conservator of Forests.

No. 829.

FORWARDED to the Secretary to Government, Revenue Department, through the Secretary to the Board of Revenue, Madras.

OOTACAMUND, 9th October 1877. (Signed) R. H. BEDDOME, Lt.-Col., Conservator of Forests.

SUBMITTED to Government through the Accountant-General with reference to G.O., dated 30th July 1877, No. 2,401.

2. The difference in the system of keeping accounts and drawing funds as now observed and as formerly in existence in the forest department is fully explained in Board's Proceedings embodied in G.O., dated 29th May 1875, No. 843. Under the old system to which it is now proposed to revert, sums expended in one year may be brought to account in another year, and this the Board thought was objectionable; but as the system appears to be in force in other parts of India, and as it is certainly calculated to facilitate the preparation of accounts, the Board will not object to its revival from the commencement of the next official year.

(True Copies and Extract.)

(Signed) H. E. STOKES, Secretary.

No. 24. From L. C. PROBYN, Esq., Accountant-General, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, dated Fort St. George, 7th January 1878, No. 1,253.

I HAVE the honor to transmit, for the orders of Government, Proceedings of the Board of Revenue, No. 5,105, dated the 29th of November last, received in this office on the 21st ultimo, and to remark that the present system of accounting for the working charges of the Forest Department is eminently unsatisfactory. In support of this assertion I beg to state that on the 5th of September 1877, the date up to which the last quarterly return was sent to the Conservator, a sum of Rs. 1,39,799-13-10 of the component parts of which this office has no cognizance whatever really remained unadjusted, though recorded as adjusted in the *accounts* of this office, and in the returns rendered to the Comptroller-General. It is presumed the Conservator has a record of the date and amount of each item making up this sum and that he takes measures to check delay, but this office has at present no certain information on the subject, though it will be at once called for.

2. If the suggestion contained in Mr. Taylor's, No. 309, dated the 20th of July 1872, that the amount and date of each withdrawal from the treasury should be shown at the foot of each detailed bill had been adopted, this office would have been able to check the adjustments, and to note the particular items remaining unadjusted. But, notwithstanding the orders on the subject conveyed in G.O., No. 843, dated the 27th of May 1875, this has not been done, and it is presumed it has been found practically impossible to do so; and consequently this office has not been able to take any action regarding outstanding items.

3. The letter of credit system, though it will not remedy this defect, is I consider preferable to the present system; for as explained by the Conservator in the papers now forwarded it enables him to control the expenditure in advance. Further, too, the Board of Revenue is mistaken in thinking that under the letter of credit system there should be a difficulty in bringing into the accounts of a year all sums expended in it. All that is required is that bills should be submitted with promptitude, and as the final accounts for March are kept open for four months for the very purpose of incorporating all such transactions there is really no reason why every rupee disbursed from the treasury to the Forest Department (except unexpended balances actually in the hands of Forest Officers, which, more especially at the close of the year, should be reduced to a *minimum*) should not appear in the accounts of the year in which it was disbursed from the Government Treasury.

4. The real cause of the difficulty is, as pointed out by the Board in their Proceedings, No. 413, dated the 13th of March 1875, not the system which has been in force, but the delay which has occurred in the submission of bills to the Conservator, and in their being rendered by him to this office, and no change of system will supply the omission to remedy this defect. I do not know why there should be more delay in the submission of bills by the Forest than by other Departments (as for instance the Public Works) in this Presidency, or by the Forest Officers in Madras than by similar officers in other parts of India.

5. I would suggest that—

(1.) The letters of credit system for working charges be adopted from the commencement of the next official year.

(2.) The Conservator be instructed to arrange for, and insist on, the prompt submission to this office of bills for working charges. They are due by Range Officers on the 10th of the month following that to which they pertain. They should leave the Conservator's Office within a week of receipt.

(3.) These bills should cover all expenditure incurred each month.

(4.) There should be a special report of the unadjusted expenditure at the close of the current and of each succeeding official year.

6. I am forwarding a copy of this letter and of the Board's Proceedings to the Comptroller-General, to whom in all matters of account this department is directly subordinate.

No. 25. ORDER THEREON, 4th February 1878, No. 168.

Forests, No. 5.

THE revival of the letters of credit system is approved and sanctioned from the commencement of 1878-79.

2. The suggestions offered by the Accountant-General in paragraph 5 of his letter will receive the attention of the Conservator, who will issue the necessary orders for giving them effect.

(True Extract.)

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

To the Board of Revenue.
„ the Conservator of Forests.
„ the Accountant-General.

Fxd. C. Howarth.

1954

No. 5,105.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th November 1877.

Read the following letter from Lieutenant-Colonel R. H. BEDDOME, Conservator of Forests, to C. G. MASTER, Esq., Secretary to Government, Revenue Department, dated Ootacamund, 9th October 1877, No. 828:—

ADVERTING to paragraph 3 of G.O., dated the 30th July 1877, No. 2,401, I have the honor to report on the subject of the existing system of audit of the forest accounts in my office.

2. When the Central Forest Office Establishment was amalgamated* with that of the Board of Revenue, they dispensed with the "Letters of credit" and introduced the "Permanent Advance Fund"† instead. Under the latter system the Collectors of districts were empowered to draw funds for forest expenditure upon their own responsibility not exceeding the Budget allotment. The money thus drawn from the treasury was ordered to be at once charged off in the accounts to the head "Forests" and shown under the classified items of the Budget in Statement B. The other statements (A, C, D, and E) approved by Government in their Proceedings, dated the 19th June 1871, No. 1,087, are also maintained.

* G.O., dated 28th May 1872, No. 831.
" " 20th Aug. " " 1,238.
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Board's Proceedings, dated 5th December 1872, No. 2,330, recorded in G.O., dated 10th January 1873, No. 28.

3. Several other periodical returns entered in the statement annexed to the accompanying Circular, dated the 2nd December 1876, No. 35, are also received from the divisional officers, which, after being carefully scrutinized, are compiled and submitted in a consolidated form to higher authority, the figures thereof being previously posted in the general registers kept for that purpose in this office. Besides the above, bills for working, contingent, and batta charges are also submitted by forest officers.

4. The bills for working charges are, under the existing system, audited with reference to the sanctioned estimate and vouchers. The items exceeding the Budget allotment under each classified heading, and all unusual or irregular charges are either disallowed or retrenched in the bill, and the necessary Objection Statements are duly communicated both to the Accountant-General and to the Divisional Officers concerned, but in several instances the sums debited to "Forests" and entered in statement B are not entirely worked out within the official year, in that case the classified items in the bill are generally less than the amount debited to "Forests."

5. Under the former system of audit, the figures in Register B represented sums actually accounted for by submission of bills, while under the present system two sets of Registers B are maintained—one exhibits the amount drawn and charged off to Budget heads, and the other contains amounts adjusted by submission of bills. The figures contained in these generally differ, and the register in which the figures of the monthly statement B submitted by forest officers are posted may therefore be said to contain fictitious entries.

6. Under the "Letters of credit" system, the officers of the department were not permitted to draw funds on their own responsibility as is the case at present. They were required to furnish quarterly‡ estimates, which, after being examined in this office with reference to the actual requirements and average expenditure incurred in previous quarters and the sums available under each classified heading of the Budget-estimate, were paid by me. A general estimate was forwarded to the Accountant-General, who issued the Letters of credit on each district treasury for the disbursement of the funds required for forest operations. A copy of the letter of advice was at the same time duly communicated to each divisional officer. Under the present system of drawing and debiting funds to "Forests" divisional officers can, upon their own responsibility draw any sum of money for forest expenditure within the Budget grant for the year from the treasuries of their respective districts without the checks above described.

‡ G.O., dated 20th June 1863, No. 1,085.

7. The bills for working, office contingent, and batta charges referred to in paragraph 3 after being audited are forwarded duly countersigned to the Accountant-General. That officer then adjusts the charges under A, "Conservancy and Works" and B, "Establishment and Contingencies," respectively. The Accountant-General furnishes me with a quarterly statement showing the sums remaining to be accounted for under A, "Conservancy and Works" by the submission of bills. Such a statement was not received from that officer under the system of "Letters of credit," as the monthly account current * rendered to him showed the outstanding balance remaining to be adjusted in each range at the close of every month.

* *Vide* G.O., 15th October 1860, No. 1,868.

8. The Board of Revenue acknowledge in paragraph 5 of their Proceedings,† dated the 5th May 1875, No. 73A-1,159, that the new system introduced by them is calculated to complicate accounts, and remark that they prefer the old system of debiting all advances to "Public Debt" in accordance with the opinion‡ expressed by Messrs. Lushington and Lodwick, the late Accountants-General.

† In G.O., dated the 29th May 1875, No. 813.

‡ *Vide* G.O., dated 10th Jan. 1873, No. 28.
" " " 13th Mar. 1875, " 413.

9. Under the above circumstances, I beg to request that Government will be pleased to order me to revert to the old system of drawing funds and keeping accounts in the forest department from the commencement of the next official year. In the new Forest Account Code issued by the Government of India, the system of "Letters of credit," which I advocate has been sanctioned§ for adoption in the forest department of all the provinces under the direct control of the Government of India. With the permission of Government, I shall issue the necessary subsidiary instructions to all the officers of the department requesting them to work out all sums remaining unadjusted in their accounts, and to refund into the treasury the amount of the "Permanent Advance Fund" placed at their disposal in paragraph 3 of the Proceedings of the Board of Revenue, dated the 12th February 1873, No. 1-195.

§ G.O., dated 14th March 1877, No. 1,071.

ENCLOSURE No. 1.

No. 35.

CIRCULAR.

THE Government having repeatedly called the attention of the Conservator of Forests to the punctual submission of the periodical returns and reports and passed censure on his officer, divisional officers are requested to submit their accounts, &c., to the Central Office on or before the dates specified in the annexed statement. Forest officers will not be held responsible for any delay that may take place either in the Revenue or Postal Departments in transmitting their documents, but if it is found on examination that the statements have been forwarded later than the prescribed dates, the Conservator will in future be obliged to report the names of the defaulters to Government, with reference to their Proceedings, dated the 13th November 1877, No. 1,645.

2. In scrutinizing the periodical returns and reports for the past official year received from divisional officers, numerous discrepancies were discovered which could have been avoided if the figures under each item of the new Budget classification had been carefully entered so as to correspond with the monthly returns passed in the Central Office. To ensure uniformity and accuracy in the preparation of future statements, forest officers are requested to pay particular attention to the instructions given by the Government, the Board of Revenue, and the Conservator of Forests. The omissions and errors in the returns of the past official year have entailed additional correspondence and unnecessary delay, and thereby the compilation and submission of the general statements to higher authority were greatly retarded. The Conservator trusts, therefore, that every effort will be put forth by forest officers for the regular transmission of their reports on due dates, and he expects that greater care will be bestowed by them in the preparation of their periodical accounts.

(Signed) R. H. BEDDOME, Lt.-Col.,
Conservator of Forests.

OOSSOOR,
2nd December 1876.

Memorandum of Periodical Returns, Reports, &c.

	Description of Returns and Reports	Whether Monthly, Quarterly, Half-yearly, or Annually.	The latest date on which to be despatched		To whom to be submitted.		Remarks.
			By Range Officers.	By the Central Office.			
No.	I.—A, B, C, D Statements and Treasury Receipts, &c.	Monthly ..	By the 10th of the following month.	..	..	..	* Those returns are forwarded to the Accountant-General after being audited in the Central Office.
,,	* II.—Working charges Bill, in duplicate, with vouchers attached to the original.						
,,	III.—Abstract of Working charges bill.						
,,	* IV.—Office contingent bill (duplicate copy) with vouchers.						
,,	V—Office Contingent Bill (triplicate copy).						
,,	* VI.—Provincial Service Bill (duplicate copy) with vouchers.						
,,	VII—Provincial Service Bill (triplicate copy).						
,,	* VIII—Travelling Allowance Bill (duplicate copy) with vouchers.						
,,	IX.—Travelling Allowance Bill (triplicate copy).						
,,	X.—Salary Bills of Gazetted Officers (duplicate copy).						
,,	XI—Salary Bills of Subordinate Establishment (duplicate copy)						
,,	XII—Leave Statement						
,,	XIII—Statement of Timber felled.						
,,	XIV— Do. do. sold departmentally.						
,,	XV— Do. do. supplied to D. P. W.						
,,	XVI— Do. do. removed on license.						
,,	XVII— Do. do. stock at the commencement and close of the month.						
,,	XVIII.—Memorandum showing the list of Monthly Returns forwarded to Central Office.						
,,	XIX.—Monthly Progress Report.	Monthly	By the 15th of the following month.	..	..	..	
,,	XX.—Statement showing the value of Timber supplied to Department of Public Works and other Public Departments.	Quarterly.. ..	..	20th January, 20th April, 20th July, and 20th October of each year.	Direct	Accountant-General, Fort St. George	
,,	XXI.—Statement of sales up to the end of December compared with those of the corresponding period in the previous official year (*vide* paragraph 2, *Conservator's Circular, No. 33, of 17th November 1870*).	Annually	15th of January of each year	1st March of each year	..	..	
,,	XXII.—Latest figures of the total Receipts and Charges of the Regular Estimate of the Forest Budget.	Do.	25th of February of each year.	Do. ..	Direct ..	Secretary to Government of India, Department of Revenue, Agriculture, and Commerce (Forests).	To be reported by telegram to the Government of India on the 1st day of March of each year.
,,	XXIII—Copy of the above.	Do.	..	Do. ..	Do.	Secretary to Government, Revenue Department, and to the Accountant-General, Fort St. George.	*Vide* G.O, No. 1,607, of 8th November 1876, Revenue Department.
,,	XXIV.—Return of Implement and Stores	Do.	15th April of each year.	25th April of each year	Do. ..	Accountant-General, Fort St. George.	
,,	XXV.—Statement showing the value of Timber supplied to Department of Public Works and other Public Departments.	Do.	Do. ..	30th do. do.	Do.	Examiner of Public Works Accounts, Fort St. George.	
,,	XXVI.—Statement showing the Annual Receipts and Charges of the Forest Department for verification.	Do.	Do. ..	5th May do.	Do.	Accountant-General, Fort St. George.	
,,	XXVII.—Detailed Statement of Receipts and Charges compared with the Budget Estimates.	Do	Do. ..	15th do. do.	Do.	Secretary to Government, Revenue Department, Fort St. George.	This return is due to the Government of India before the end of May.
,,	XXVIII.—Administration Report	Do.	15th May of each year.	15th July do.	Through the Board of Revenue.	Secretary to Government, Revenue Department, Fort St. George.	This return is due to the Government of India on 1st September of every year.
,,	XXIX.—Report on Fuel Reserves and Plantations.	Do. .. .	25th do. do.	15th do. do.	Direct	Secretary, Board of Revenue, Madras.	
,,	XXX.—Budget Estimate with Explanatory Notes and last sanctioned scale of Establishments.	Do.	10th September of each year.	30th September do.	Through the Board of Revenue, Madras.	Secretary to Government, Revenue Department, Fort St. George.	Due to the Government of India on the 20th October of every year.
,,	XXXI.—Estimate of Stationery for Europe Articles.	Do.	15th do do.	1st November do.	Direct	Superintendent of Stationery, Madras.	
,,	XXXII.— Do. do. for Country Articles.	Do.	15th do. do.	1st do. do	Do.	Do.	
,,	XXXIII.—List of Establishment (for Annual list).	Do.	1st November do.	30th do. do.	Do.	Under Secretary to Government, Revenue Department, Fort St. George.	
,,	XXXIV.—Indent for Stationery.	Do.	15th do. do.	1st January do.	Do.	Superintendent of Stationery, Madras.	
,,	XXXV.—Memorandum of alterations in the Establishments between 1st and 31st December.	Do.	31st December of each year.	5th do. do.	Do.	Under Secretary to Government, Revenue Department, Fort St. George.	
,,	XXXVI.—List of Books in the Range Office Libraries.	Do.	15th May do.	..	..	..	*Vide* G.O., No. 2,543, dated 1st November 1876.

(Signed) R. H. BEDDOME, Lieut.-Colonel,
Conservator of Forests.

No. 829.

FORWARDED to the Secretary to Government, Revenue Department, through the Secretary to the Board of Revenue, Madras.

OOTACAMUND,
9th October 1877.

(Signed) R. H. BEDDOME, Lt.-Col.,
Conservator of Forests.

SUBMITTED to Government through the Accountant-General with reference to G.O., dated 30th July 1877, No. 2,401.

2. The difference in the system of keeping accounts and drawing funds as now observed and as formerly in existence in the forest department is fully explained in Board's Proceedings embodied in G.O., dated 20th May 1875, No. 813. Under the old system to which it is now proposed to revert, sums expended in one year may be brought to account in another year, and this the Board thought was objectionable; but as the system appears to be in force in other parts of India, and as it is certainly calculated to facilitate the preparation of accounts, the Board will not object to its revival from the commencement of the next official year.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department, through Accountant-General.
Copy to the Conservator of Forests.

Accountant-General's Office
Read 21 12 1877
Answd —

Ed. A. Grubert.

Financial Department

No. 1253

Fort Saint George,
Accountant General's Office,
7th December 1877.

From The Accountant General

To The Secretary to Government
Revenue Department
Madras

Sir,

I have the honor to transmit for the orders of Government a Proceedings of the Board of Revenue dated the 29th ultimo (No. 5,105) on the subject noted in the margin, together with the Office Report and Statement noted in the 2nd paragraph of the Proceedings.

2. The Board's remarks will be found in paragraphs 3 to 5 of their Proceedings.

3. The Accountant General is of opinion that the Forest Department should be required to submit their Accounts in the same manner as the Accounts of other Departments are submitted to Audit, and that the Board's proposal to revive the old system from the commencement of the next official year is inadmissible.

4. The Accountant General would refer to the Government Order No. 139, dated 13th January 1870, by which the Forest Department was constituted a separate Department, and would point out that the Board's proposal is an infringement of that Order.

5. The Accountant General would also refer to the Government Order No. 1,253, dated 7th December 1870, by which the Forest Accounts were transferred to the Accountant General's Office for audit, and would request that the Board's proposal may not be sanctioned.

I have the honor to be,
Sir,
Your most obedient servant,
Accountant General.

1877.

Board of Revenue,

MADRAS.

PROCEEDINGS, 29TH NOVEMBER 1877, No. 5,105.

Encl.

Dated 20th Dec 77

Received

Rec'd 5/12/78.

NOVEMBER.

No. 5,105.

Forest Accounts.—Submitting to Government report from Conservator of Forests on the existing system of audit of the — in his office, and stating that Board will not object to the revival of the old system from the commencement of the next official year.

22201

making up this sum, and that he takes measures to check delay, but this Office has at present no certain information on the subject, though it will be at once called for.

2 If the suggestion contained in Mr Taylor's No 309 dated the 20th of July 1872, that the amount and date of each withdrawal from the Treasury should be shown at the foot of each detailed Bill, had been adopted, this Office would have been able to check the adjustments, and to note the particular items remaining unadjusted. But, notwithstanding the orders on the subject conveyed in G.O. No 843 dated the 27th of May 1875, this has not been done, and it is presumed it has been found practically impossible to do so; and consequently this Office has not been able to take any action regarding outstanding items.

3 The Letter of Credit system, though it will not remedy this defect, is considered preferable to the present system: for as explained by the Conservator, in the papers now forwarded, it enables him to

to control the Expenditure in advance. Further too the Board of Revenue is mistaken in thinking that under the Letter of Credit system there should be a difficulty in bringing into the accounts of a year all sums expended within it: all that is required is that bills should be submitted with promptitude, and as the final accounts for March are kept open for four months for the very purpose of incorporating all such transactions, there is really no reason why every rupee disbursed from the Treasury to the Forest department (except unexpended balances actually in the hands of Forest-Officers, which, more especially at the close of the year, should be reduced to a minimum) should not appear in the accounts of the year in which it was disbursed from the Government Treasury.

4 The real cause of the difficulty is as pointed out by the Board in their Proceedings No 413 dated the 13th of March 1875, not the system which has been in force, but the delay which has occurred

occurred in the submission of Bills to the Conservator, and in their being pended by him to this Office and no change of system will supply the omission to remedy this defect. I do not know why there should be more delay in the submission of Bills by the Forest than by other Departments (as for instance the Public Works) in this Presidency, or by the Forest Officers in Madras than by similar Officers in other parts of India.

5 I would suggest that

1 The Selling of Credit system for working charges be adopted from the commencement of the next official year.

2 The Conservator be instructed to arrange for and insist on the prompt submission to this Office of Bills for working charges. They are due by Range Officers on the 10th of the month following that to which they pertain. They should leave the Conservator's Office within a week of receipt.

3 These bills should cover all expenditure incurred each month.

There

4 There should be a special report of the unadjusted Expenditure at the close of the current, and of each succeeding official year.

6 I am forwarding a copy of this letter, & of the Board's Proceedings to the Comptroller General to whom in all matters of account this department is directly subordinate.

I have the honor to be

Sir

Your most obedient Servt

W Bowles

Accountant General

Ellis

Revenue 1878 Department

No 80

From
The Accountant General
Madras

To The Secretary
to Government
Revenue Department

Dated 8 January 1878
Rec'd 8 Jan 1878

No 1253

Remarking on the present system of Accounting for the working charges of the Forest Department with certain suggestions for adoption from the commencement of the next Official Year.—

No 168-4 February 78.

E.

No 168

From the Accountant General

To

1 to the Board of Revenue
2 the Conservator of Forests
3 the Accountant General

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