Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2454

DATED 14th May 97.

[Despatch Abstract.]

approving the addendum proposed to
Sec. 222 of the Madras Forest Code, 2nd Edition

BACK PAPERS.

G.O	No.	Department.	Date.	G.O.	No	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Current Number 367.0

Board of Revenue

(Land Revenue),

MADRAS.

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Proceedings, Forest No. 136, 31st March 1897.

The Hon: mr Fawcett

Order misc no. 2454 of 14th may 97. 11/5/97

The addendum proposed to the 222 of the madras Forest Code, 2nd Edition, is approved. **MARCH.**

5.5.97 7.5.97

To the Board of Rev: KH.

Des. 18-5-97

8.5.97

Concurring in the remarks of the Accountant-General in the matter of the punctual submission of Forest accounts to him; communicating them to all Collectors and Conservators of Forests; directing that the Treasury Deputy Collector should usually sign these accounts during the absence of the District Forest-officer on tour; requesting the sanction of Government for certain addendum to section 222 of the Forest Code empowering the District Forest-officer's Head clerk to open covers superscribed "accounts" during his absence on tour, and requesting the Conservators to furnish a statement of the additional establishment required to ensure punctuality in the submission of accounts.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

READ—the following letter from A. W. PEET, Esq., Conservator of Forests, Northern Circle, to the Secretary to the Commissioners of Land Revenue, dated Camp, Waltair, 8th January 1897, C. No. 1285:—

Subject.—Passing of District Forest-officers' accounts before despatch when District Forest-officers are on tour.

[*Reference.*—Board's Proceedings, Forest No. 531, dated 27th November 1896.]

I have the honour to remark that there seem great difficulties in carrying out the Accountant-General's ruling that accounts are not to be signed by Head clerks but by the Senior Subordinate officer at head-quarters, when the District Forest-officer is absent on tour, with the alternative that the accounts should be sent to the District Forest-officer for signature; the proviso holding good throughout that the accounts are to be despatched on or before the 7th of the month.

2. Complaints have come in from more than one district and it is expected that representations will be made from all districts, but as the matter is pressing I bring it to notice without further delay.

3. If by a "Senior Subordinate officer" is meant a Forest-officer, in most districts there is no such officer at head-quarters, and therefore the accounts would have to be sent to the District Forest-officer if he is on tour.

4. Mr. Lodge in Kurnool brings the difficulties most clearly to light. One of the chief causes of delay at present is the order (see Board's Proceedings, No. 261, Forest, dated 12th June 1896, and Board's Proceedings, Mis. No. 982, Forest, dated 13th July 1896), that the District Forest-officer should receive the Range accounts, pass the vouchers, and *then* send them into the office for the compilation of the District Forest accounts. Another cause of delay is that Taluk office accounts are to be sent to the Ranger and incorporated into the Range accounts.

These difficulties are by no means imaginary. It is found practically that in an average district the Range accounts are received some three or four days later when the Taluk accounts have to be incorporated, the reason being that Taluk officers have their regular Revenue accounts to prepare, and the Forest accounts are never ready till the last day of the month, and often do not reach the Rangers till the 2nd or 3rd of the next month. The Range accounts cannot therefore be despatched till the 3rd or 4th, and may not reach head-quarters even till the 4th to the 6th.

If this is the case, it is manifestly impossible to send the District Forest accounts to the Accountant-General on the 7th.

Before the Taluk accounts were incorporated in the Range accounts the latter in Kurnool, for example, were despatched to the head office on the 26th, 27th or 28th of each month.

5. Now to revert to the passing of vouchers by the District Forest-officer. If he is on tour this is a matter of much difficulty at times, because reference is necessary to documents which may be at head-quarters. As this question is of great importance I hope I may be permitted to dwell on it rather more in detail. It is pointed out that a District Forest-officer is liable to an objection statement unless he ascertains before passing a voucher that—

(1) the calculations are correct;
(2) the work has been sanctioned;
(3) the sanctioned rates have not been exceeded;

(4) the sanctioned amount has not been exceeded;
(5) the entries on vouchers tally with those on cash sheets;
(6) the head of service has been correctly entered;
(7) receipt stamp affixed when necessary;
(8) vernacular signatures are transliterated;
(9) vernacular vouchers are translated;
(10) illiterate payees' signatures are attested;
(11) details as to rates, numbers, quantity, &c., are entered;
(12) amount of voucher entered in words;
(13) disbursement certificate filled in and signed;
(14) date filled in;
(15) number filled in; and
(16) in the case of departmental work that the outturn in timber, bamboos, &c., is correctly shown in the timber returns.

It is submitted that these details are precisely the work of the Accountant in the head-quarter office, and that the vouchers should first be checked by him, omissions as far as possible supplied, and the vouchers *then* sent to the District Forest-officer for passing.

6. As regards the signing of the accounts the only practical means of securing punctuality, if the Head clerk is not allowed to sign, is either that the District Forest-officer should be at head-quarters for the first week of every month or that the Treasury Deputy Collector should sign them.

It would very materially interfere with a District Forest-officer's functions if he were to subordinate his executive to his account duties.

7. Personally I fail to see the practical drawback to allowing the Head clerk to sign the accounts, though, no doubt, there is a theoretical objection; for the office copies are all sent for scrutiny to the District Forest-officer and thoroughly examined before he signs a certificate to say that he endorses the accounts. The Treasury Deputy Collector would have little or no practical acquaintance with the details of the working of the department, and I know that, as a rule, Treasury Deputy Collectors plead that they have quite enough work of their own.

8. The chief question seems to be how the accounts are to be despatched punctually, for ample checks are provided for afterwards before the District Forest-officer accepts the correctness; and I submit that punctuality can be ensured best—

(*a*) by permitting Rangers to send their accounts without incorporating the Taluk accounts;

(*b*) by having the taluk accounts despatched to the District Forest-office direct;

(*c*) by having the vouchers scrutinized first by the office Accountant;

(*d*) by having all matters relating to account marked "accounts" on the outside of the envelope, and permitting the Head clerk to open such covers and compile the accounts;

(*e*) by allowing the Head clerk to sign the accounts in the absence of the District Forest-officer; and

(*f*) by permitting these accounts to be taken as the correct accounts for purposes of audit subject to alterations on receipt of any corrections by the District Forest-officer in sending his certificate accepting the responsibility for the accounts.

READ—letter from the Collector of Gódávari, dated 11th December 1896, Cur. No. 11.

ABSTRACT.—Stating that it is impossible for the District Forest-officer to check the office copies of monthly accounts while he is in camp.

Reference on the above, dated 23rd January 1897.

Referred to the Accountant-General for favour of remarks.

Read—letter from the Collector of Trichinopoly, dated 22nd January 1897, R. C. No. 928*a*, Forest.

Abstract.—Forwarding his proposals for having the monthly accounts of the Forest Branch signed, when the District Forest-officer is on tour.

Read—letter from the Collector of Bellary, dated 26th December 1896, R. C. No. 1996.

Abstract.—Stating that there are no Sub-Divisional officers in this district to sign the Forest accounts, &c.

Reference on the above, dated 3rd February 1897.

Forwarded to the Accountant-General for favour of remarks in continuation of the Board's Reference on F. R. Nos. 141 and 142 of 1897.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 20th ebruary F1897, No. 592 :—

With reference to Board's Reference on Forest Register * Nos. 141 and 142, dated the 23rd of January 1897, and * Nos. 215 and 216, dated the 3rd of February 1897, I have the honour to offer the following remarks :—

* Enclosures returned.

The papers forwarded deal with two questions—

(1) Whether the Senior Subordinate officer who signs the accounts during the absence of the District Forest-officer must be an officer of the Forest Department?

(2) How punctuality is to be ensured in the submission of the accounts?

2. With regard to the first question, I am of opinion that the officer signing need not necessarily belong to the Forest Department and that there is no objection to the Treasury officer signing the accounts. If there is a responsible Forest-officer in head-quarters, however, it is preferable that he signs the accounts.

3. With regard to the second question the Conservator, Northern Circle, makes certain suggestions lettered (*a*) to (*f*) which I need not recapitulate here. Of these, (*a*) and (*b*) were vetoed in Board's Proceedings, Forest No. 383, dated 1st July 1895. If it is found that Range accounts are delayed by reason of the non-receipt of Taluk accounts, the matter should be brought to the notice of the Collector.

(*c*) There is no objection to this, provided that the vouchers are passed by the District Forest-officer before being incorporated in the accounts.

(*d*) The Board has already acquiesced in the suggestion—*vide* paragraph 2 of Board's Proceedings, Forest No. 261, dated 12th June 1896.

(*e*) This has been negatived by the Comptroller-General and not merely by this office—*vide* his letter, No. 1146, dated 10th November 1896, embodied in Board's Proceedings, Forest No. 531, dated 27th November 1896.

(*f*) This is objectionable unless the office copy of the account and the vouchers have been previously passed by the District Forest-officer.

4. In this connection, I have the honour to forward for the Board's information copy of my circular letter, No. 3824, dated 11th December 1896, to Conservators on the subject of the punctual despatch of returns and vouchers. I also forward for favour of perusal and return the replies received from the Conservators of the † Southern and Central Circles together with their enclosures. From these it will be observed that the Conservators consider the office establishment insufficient in most cases to ensure punctuality and freedom from errors. The remedy therefore seems to lie in obtaining the sanction of Government to an increase in the staff in cases where such may be necessary.

† Letter C. No. 2244, dated 23rd January 1897, from the Conservator of Forests, Southern Circle, together with enclosures.
Letter No. 1343, dated 8th January 1897, from the Conservator of Forests, Central Circle, together with enclosures.

Resolution—Forest No. 136, dated 31st March 1897.

The Accountant-General's letter read above will be communicated to all Collectors and Conservators of Forests, with an expression of the Board's general concurrence in his remarks.

2. The Accountant-General raises no objection to the Forest accounts being signed by the Treasury officer in the absence of a responsible Forest-officer at head-quarters. The Board accordingly directs that the Treasury Deputy Collector should usually sign these accounts during the absence of the District Forest-officer on tour, and when there is no other responsible Forest-officer at hand.

3. The Accountant-General observes that, if Range accounts are found to be delayed by reason of the non-receipt of Taluk accounts, the matter should be brought to the notice of the Collector. This course is already adopted in many districts, and should now be regarded as an invariable rule.

4. As pointed out by the Accountant-General, there is no objection to covers superscribed "accounts" being opened by the Head clerk of the District Forest-office, and the Accountant-General also approves of Mr. Peet's suggestion that vouchers should first be scrutinised by the District Forest-office Accountant before submission to the District Forest-officer for approval. All covers relating to matters connected with the preparation and submission of monthly accounts should always be clearly marked with the word "accounts". This will enable the Head clerk to open the covers and to do the compilation work at head-quarters. The office-copy of the accounts and the vouchers can then go to the District Forest-officer ready for issue. The following addition will, with the approval of Government, be made to section 222 of the Forest Code :—

"All covers relating to matters connected with the preparation and submission of monthly accounts should be superscribed with the word "accounts." Such covers may be opened by the Head clerk of the District Forest-office, during the absence of the District Forest-officer on tour."

5. With reference to the remark in the concluding paragraph of the Accountant-General's letter, the Board doubts whether in the present state of financial pressure the Government will be prepared to sanction any increase to the staff of District Forest offices, which have only been recently reorganised. But the necessity for an increase is apparent, and relief can hardly be withheld after the financial pressure has passed. The Conservators are therefore requested to furnish a statement of the additional establishment required to ensure accuracy in the preparation of the accounts and punctuality in their submission. Full explanations should be submitted for the increase proposed.

(True Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
" the Conservators of Forests.
" all Collectors, except of Madras.
" the Accountant-General, with seven enclosures, returned.

Exd. A. F. Eccleston.