Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2498

DATED 15th May

[Despatch Abstract.]

Sanctioning certain amendments in the provisions of the Forest Code and stating what the list of Questions for the examination of District Forest Officers should be printed as an Appendix to the Code.

BACK PAPERS.

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

FURTHER PAPERS.

~~G.O.~~	No.	Department.	Date.	G.O.	No.	Department.	Date.
5716/97	2563	Rev	17-7-97				

Revenue (1897) Department.

CURRENT No. 3676

GOVERNMENT OF MADRAS
13 MAY 97
SECRETARIAT DEPARTMENT

The Hon: mr Rose C. 22

No 1515/97 dt 15th May 97

Order mise no. 2498 dt 12/5/97

From the Secretary to the Commissioners of Land Revenue

No. 92

Dated 6 March 97

Received 3.5.97

Registered 4.5.97

Enclosures

Spare copies

The addendum to the Forest Code proposed by the Acct General in para 3 of his letter no L. Z. D/5.94 dy 28th January 1897 are approved.

2. The Board will be requested to report whether it will not be advisable to have the questions for the Examination of District Forest Officers printed as an Appx to the Forest Code.

2. The list of Questions for the Examination of District Forest Officers should be printed as an appendix to the Forest Code.

The Board of Rev. 20.5.97 & Acct General with their con & no objection 7.5.97

6.V.97

SUBJECT.

Approving the revised list of questions for the examination of District Forest Officers forwarded by the Acctt. Genl. and requesting the sanction of Govt for certain addenda to the Forest Code

5/5/97

C 10/5/97

3800/98

BACK PAPERS.

G O.	No.	Department.	Date.
	448		19-5-98

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed April th.

Proceedings, Forest No. 92, 6th March 1897.

MARCH.

Approving, with remarks, the revised set of questions for the examination of District Forest-offices forwarded by the Accountant-General, and requesting the sanction of Government for certain addenda to the Forest Code (2nd Edition), proposed by the same officer.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—again the following Proceedings of the Board of Revenue (Land Revenue), Forest Mis. No. 1629, dated 16th December 1896 :—

Read—letter from the Accountant-General, Madras, dated 27th November 1896, No. L.F.D.—462.

ABSTRACT.—Suggesting certain modifications in the set of questions for the examination of District Forest-offices.

Resolution—Forest Mis. No. 1629, dated 16th December 1896.

The Board approves of the Accountant-General's proposals subject to the following remarks :—

2. *Question* 14.—Board's Proceedings, Forest No. 638, dated 31st August 1893, quoted by the Accountant-General has been subsequently modified by Board's Proceedings, Forest No. 594, dated 8th October 1895. Under the later order, forest revenue can still be collected by Land Revenue officers.

3. *Question* 17.—Under Government Order, No. 419, Revenue, dated 25th August 1896, the Collector's powers of sanctioning estimates have been transferred to Conservators. The Board, however, thinks it preferable to retain the words "District Forest-officer" in the question. Though under the Code District Forest-officers have no powers of *sanction*, still they have the power to incur expenditure up to Rs. 50 in the case of capital works and Rs. 200 in regard to ordinary works; and for these works it is understood that District Forest-officers receive estimates framed by range officers which they check and pass. The Board therefore considers that it would facilitate check and prevent excess expenditure if such transactions are also shown in form No. 24.

4. *Question* 18.—The Board has no objection to the Accountant-General's suggestion to embody in the Code the provisions of his Circular No. 3331, dated 29th October 1894, in regard to check of double payments. He will therefore be requested to forward a draft amendment to the Code.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Accountant-General, with enclosures Nos. 1 and 2 to his letter returned.

READ—also 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, 28th January 1897, No. L.F.D.—594 :—

With reference to Board's Proceedings, Forest No. 1629, dated the 16th December 1896, approving with certain remarks the modifications proposed by me in the set of questions for the examination of the accounts of District Forest-offices, I have the honour to state that agreeably to paragraph 2 of the Proceedings, a new question has been inserted as under :—

"Are the collections of forest revenue, inclusive of that realized by the Revenue Department, without the intervention of the Forest Department, properly checked by the District Forest-officer."

2. The words "District Forest-officer" are retained in the question relating to form No. 24 as per paragraph 3 of the Proceedings and in the light of the Board's view in this connection, the following amendments to the Forest Code are suggested :—

"*Insert as Note to section* 147.—In the above excepted cases, the Range officers will prepare the necessary estimates and submit them to the District Forest-officer for sanction."

In section 155 for the words "sanctioned either by Government, the Board of Revenue or by the Collector" read "sanctioned either by Government, the Board of Revenue, the Conservator or the District Forest-officer."

3. In regard to commission payments to permit-issuing officers, the following amendment to the Forest Code is suggested in conformity with paragraph 4 of the Board's Proceedings under reply :—

Insert the annexed form No. 27A after page 152.

Insert below "Daily labour form—No. 27" in section 164 "commission payments to permit-issuing officers—27A."

Subject to the approval of the Board, the question concerned has been altered as under :—

"Are payments on account of commission on seigniorage collections always made on Form No. 27A to guard against double claims."

4. I beg to resubmit, herewith, the questions as finally revised and to suggest their being printed as an annexure to the Proceedings in which they are eventually approved.

ENCLOSURE No. 1.

To be returned to Remitter.
பணம்செலுத்துகிறவனுக்கு வாபஸ்செய்யவேண்டியது.

(Forest Department Code, paragraphs 163, 164 and 175.)

CHALAN.

(*Vide* Article 3, Civil Account Code.)

Accountant's No. of
Treasury, dated 189 .

By whom brought. யாரால் கொண்டுவரப்பட்டது.	On what account. எந்த பாபத்தக்காக.	Amount. தகை. Rs.	A.	P.
	Total Rs. மொத்தம் ரூ ...			
Notes as on back—பின்பக்கத்தில் கண்டிருக்கிறபடி நோட்டுகள்.				
Silver and copper—வெள்ளி, செம்பு நாணயங்கள்.				
	Total Rs.—மொத்த தகை ...			

Permit-issuing officer.
பாயிட் இஷ்யூயிங் ஆபீசர்.

Treasurer—கஜானதி.

Examined and Entered. *Accountant.*

N.B.—To be supplied only to Permit-issuing officers who get commission on collection of revenue.

Commission Payment Voucher.

Form No. 27A. [Section 164.]

Forest Department, Madras, _____ *District*

Number of Notes. நோட்டுகளின் நம்பர்கள்.	Amount. தொகை.		
	Rs.	A.	P.

Head of service. _____ Voucher No. _____

Particulars. விவரம்.	Rs. ரூ.	A. அ.	P. பை.
Received from the Range officer of _____ this day being commission due to me on a collection of Rs. taluk treasury at Rs. A. P. remitted into the as detailed on the reverse.			
பின்புறத்தில் விவரித்திருக்கிறபடி தாலூகா கஜானாவில் செலுத்திய ரூ. யின்பேரில் எனக்கு சேரவேண்டிய கமீஷன் ரூ. அ. பை. சேஞ்சு ஆபீசரிடமிருந்து இன்றையதினம் பெற்றுக்கொண்டேன்.			
(*Signature of P.I.O.*) பெ. இ. ஆபின் ஒப்பம்.			

Passed for Rs.

District Forest-officer. _____

Paid by me on the 189 . Rs. A. P.

Range Officer _____

RESOLUTION—Forest No. 92, dated 6th March 1897.

The revised set of questions for the examination of District Forest-offices, forwarded with the letter read above, is approved and will be printed as an appendix to this Proceedings.

2. In paragraph 3 of the Board's Proceedings read again above, the Board pointed out what it understood to be the practice followed by the District Forest-officers in regard to works which they are authorised to execute on their own responsibility. But these officers possess no separate powers of *sanction* under the Forest Code. The amendments to the Code, proposed in paragraph 2 of the Accountant-General's letter, cannot therefore be accepted.

3. The sanction of Government is requested to the addenda to the Code proposed in paragraph 3 of the Accountant-General's letter to guard against double payments on account of commission on seigniorage collections.

(True Copies and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
„ the Accountant-General.
„ all Collectors and Conservators of Forests.

APPENDIX.

QUESTIONS FOR THE EXAMINATION OF DISTRICT FOREST OFFICES.

(*Vide G.O., No.* 448, *Revenue, dated* 19*th May* 1893, *issued under Board's Proceedings, No.* 489, *dated* 27*th June* 1893.)

Answers.	*Questions.*
	1. Are all the accounts and registers prescribed by the Code maintained in the District Forest office? If any are omitted, the reason why should be stated.
	2. (*a*) On what date or dates are the accounts and returns due in the District Forest-office from Range and Taluk offices, and (*b*) are they punctually received?
	As regards cash-book form No. 22.
	3. (*a*) Is the cash-book closed as regards cash transactions simultaneously with the Treasury accounts, and (*b*) are the opening and closing balances the same as those reported in the classified abstract (form No. 33) submitted to the Accountant-General?
	4. Does the book balance always tally with that advised in the cash balance report (form No. 21)?
	5. (*a*) Does the cash-book contain all the particulars mentioned in Code section 160, and (*b*) are the entries thereof posted in the manner described in sections 137, 138 and 160—163?
	6. Are cheques drawn and issued to contractors and disbursers entered *at once* in the cash-book as required by Code section 188?

Questions.

7. (*a*) Are the heads of service marked in the cash-book all correct, and (*b*) do the advances made and the recoveries effected, as well as their respective credit and debit items, correspond with those entered in the ledger (form No. 32)?

8. Are all Range and Taluk accounts received by the District Forest-officer before the closing of his cash-book duly incorporated therein? If not, what steps are taken by him to ascertain the balances outstanding against his subordinates in order that any further advances may be within code limits?

9. Are adjustments on account of timber, &c., supplied to other departments, promptly made by the District Forest-office?

As regards Ledger form No. 32.

10. Do the balances shown in the ledger exactly correspond with those advised to the Accountant-General in appendix I of form No. 33?

11. Are the balances appearing against disbursers in the district ledger, actual cash balances in their hands? If not, how are such balances accounted for in the Range accounts?

12. Have the accounts of each disburser and contractor been balanced and signed by the District Forest-officer on the last day of each month in which any transaction has taken place?—*vide* Code section 198.

Miscellaneous.

13. (*a*) Has all revenue received by Forest-officers been paid into the treasury without delay?—*vide* Code section 163. (*b*) Have any revenue collections been utilized for outlay on works or payment of establishments, &c.? If so, on whose authority and how have such advances from revenue been adjusted? (*c*) Is the practice common or only exceptional?

14. Are the collections of Forest Revenue, inclusive of that realised by the Revenue Department without the intervention of the Forest Department, properly checked by the District Forest-officer.

15. Do the Range accounts and those submitted by Revenue officers bear evidences of having been properly audited in the District Forest-office before incorporation with the District accounts?

16. (*a*) To what extent does the District Forest-officer personally scrutinize the Range, &c., accounts submitted to him, and (*b*) by what means does he examine and check the audit work and postings of registers done in his own office?

17. (*a*) Is form No. 24 maintained and posted up to date? (*b*) Does it invariably show the works sanctioned by the District Forest-officer himself as well as by higher authorities? (*vide* section 155).

18. Are payments on account of commission on seigniorage collections always made in form No. 27A to guard against double claims?

Answers.

Questions.

19. Are vouchers below Rs. 10, other than those sent to the Accountant-General, invariably obtained and properly cancelled?

20. Is the signature of each recipient, including inferior servants drawing Rs. 10 and below, taken on the pay bills submitted by Range officers with the Range accounts?

21. Are payments on account of establishments and travelling allowances for which the original receipts are retained in the District Forest-office, promptly made by the District Forest-officer?

22. Have all new appointments of men in the temporary establishments on Rs. 15 and above been sanctioned by the Conservator of Forests as required by section 43 of the Code?

23. Is the pay and travelling allowance of the District Forest-officer and his office proportionately charged to each Range in form No. 35 as per Code section 204?

24. (*a*) Is the procedure laid down in Code sections 206 and 216 duly followed by the District Forest-officer in communicating objections to his subordinates, on their accounts? and (*b*) is he careful to see that his subordinates attend promptly to these objections?

Answers.

Exd. Md. Pahilvan.

When given for copying _____
When copied _____
When examined _____
When signed _____
} 189.

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only