Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4504

DATED 18th November 98

[Despatch Abstract.]

Recording B.P. reviewing the account work of the district Forest offices in the Presidency for the year 1897-98.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Circ		6406/99					

Revenue
~~Educational~~ (1898) Department.

CURRENT No. 11155

25/11
15.XI.98

From The Secretary to the Board of Revenue
Land Revenue

Order min No 4504 dt 18th November 1898

Recorded.
16.XI.98

No. 479

Dated 26 October 1898

Received 12th Nov

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Enclosures

Spare copies

Note a Copy of the B.P has been sent to the Government for information.
16.XI.98

GOVERNMENT OF MADRAS
08 NOV 21

SUBJECT.

Reviewing the account work of the D.C. Forest officers in the Presidency for the year 1897-98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue

(Land Revenue),

MADRAS.

Printed November th.

Proceedings, Forest No. 479, 26th October 1898.

OCTOBER.

Reviewing the account work of the District Forest offices in the Presidency for the year 1897-98.

PROCEEDINGS OF THE BOARD OF REVENUE

(Land Revenue).

Read—the following paper:—

From T. HESKETH BIGGS, Esq., Accountant-General, to the Secretary to the Commissioners of Land Revenue, dated Fort St. George, 28th June 1898, No. 2398.

I have the honour to forward my report on the working of District Forest Offices in this Presidency for the year 1897-98, together with four statements showing—

I. Errors and omissions noticed in the vouchers and monthly returns.

II. Punctuality or the reverse in the despatch of the monthly returns.

III. The number of times the most important returns were despatched late.

IV. The average number of days the objection statements were detained by Forest-officers beyond the prescribed period.

2. *Errors and Omissions.*—These have been as follows:—

	1897-98.	1896-97.
(*a*) Errors of classification	242	271
(*b*) Vouchers not sent with accounts..	341	622
(*c*) Discrepancies between the accounts and the timber returns	12	12
(*d*) Vouchers, incomplete, for want of certificates	181	141
(*e*) Do. do. of sub-vouchers ..	61	218
(*f*) Want of orders sanctioning estimates	352	409
(*g*) Other omissions and mistakes	2,482	3,133
Total ..	3,671	4,789

3. The above figures indicate a decrease in the aggregate number of errors and omissions as compared with the previous year and may be regarded as generally satisfactory, but while the improvement under (*b*) and (*e*) and (*g*) is appreciable there has been but slight diminution in the errors noticed under classification and the results under (*f*) cannot be considered as altogether satisfactory in view of the stress laid on the observance of sections 147 and 148 of the Forest Code in previous reports. The discrepancies between the timber returns and the accounts (*c*) aggregate the same as in last year while there has been an increase in the number of incomplete vouchers for want of certificates (*d*).

4. Statement I appended shows how the different districts have contributed to the defects summarized above and how they individually compare with last year. The comparison under each head of error or omission shows the following general results:—

(*a*) North Arcot, South Arcot, Nilgiris and South Coimbatore show a marked improvement. Vizagapatam remains stationary showing the largest number of errors. The other districts have either improved but slightly or have deteriorated.

(*b*) All the districts have improved except Ganjám, Kistna, South Coimbatore, Madura, Tinnevelly and South Malabar. There is considerable room for improvement in Kistna in this respect.

(*c*) The defects under this head occur only in a few districts.

(*d*) Gódávari, Kistna, Kurnool, Anantapur, Nellore, Cuddapah, South Arcot, Salem and Tanjore have retrograded. Vizagapatam, Chingleput, Madura, Tinnevelly and South Canara have improved.

(*e*) There has been a very appreciable improvement under this head in almost all the districts.

(*f*) Vizagapatam, Gódávari, Anantapur, Salem, Trichinopoly, Nilgiris and Madura have noticeably fallen off under this important head.

(*g*) Of the errors and omissions included under this head those numbered below from 1 to 5 appeared in most of the districts, those numbered from 6 to 10 appeared in no less than ten districts, and those numbered from 11 to 16 appeared in the districts noted against each class of error or omission—

(1) Want of details.
(2) Want of budget provision.
(3) Errors in calculation.
(4) Erroneous payment of salary and travelling allowances.
(5) Totals not given in words as well as in figures.
(6) Want of Payees' receipt.
(7) Want of transliteration of vernacular signatures on vouchers.
(8) Want of purpose of journey.
(9) Want of attestation to signature by a mark or seal.
(10) Defects in payment orders.
(11) Leave statements or alternative certificates not submitted with pay bills—Vizagapatam, Kistna, Bellary, Anantapur, Cuddapah, South Arcot, Trichinopoly and North Malabar.
(12) Want of stamped receipts—Vizagapatam, Kistna, Bellary, Cuddapah, Chingleput, North Arcot, Nilgiris and North Coimbatore.
(13) Want of countersignature of Controlling Officer—Ganjám, Kistna, Anantapur, North Arcot, Salem, Tinnevelly and North Malabar.
(14) Sanction not noted on bills for temporary establishments and other special charges—Forest Settlement-officer, North Arcot, Nellore, Cuddapah, North Arcot, South Arcot, Salem, Trichinopoly and Tanjore.
(15) Errors and omissions in deduction of Income-tax—Ganjám, Vizagapatam, Kistna, Nellore, Cuddapah, South Arcot, Salem and South Malabar.
(16) Erasures and unattested alterations—Ganjám, Vizagapatam, Gódávari, Kistna, Nellore and Tinnevelly.

5. The defects in payment orders aggregated 41 last year but this year they were only 26 although Cuddapah, Salem and Trichinopoly have shown poorer results.

6. Erasures and unattested alterations were 18 in this year as against 19 in the previous year. The improvement would have been greater but for bad results in Gódávari and Nellore in the former of which alone eight instances were noticed and in the latter four.

7. *Delay in carrying out retrenchments.*—The subjoined statement shows the number of retrenchments ordered during the year as compared with the previous year but not carried out for more than two months from the date of such orders:—

Districts.	1896-97.	1897-98.	Difference.
Ganjám	1	..	— 1
Vizagapatam	..	4	+ 4
Gódávari	..	2	+ 2
Kistna	4	5	+ 1
Bellary	18	3	— 15
Anantapur	..	1	+ 1
Nellore	..	3	+ 3
South Arcot	1	..	— 1
Salem	1	4	+ 3
Trichinopoly	3	1	— 2
Tanjore	..	2	+ 2
North Coimbatore	..	9	+ 9
South Coimbatore	..	10	+ 10
Madura	1	1	..
Tinnevelly	..	1	+ 1
North Malabar	7	2	— 5
South Canara	1	..	— 1
Total ..	37	48	+ 11

8. It will be seen that the results of this year as a whole compare unfavourably with those of last year. The items in North and South Coimbatore alone amount to 9 and 10, respectively, against none last year. On the other hand Bellary and North Malabar have done much better this year.

9. As remarked last year it is important that the retrenchment of this office should be promptly effected (*vide* Article 16, Civil Account Code).

10. *Punctuality in the submission of monthly returns.*—Statement No. II compares the number of returns despatched late in each district this year with last year. It will be seen that Gódávari, Cuddapah, Madura and South Malabar greatly deteriorated, that North Coimbatore and North Malabar have shown but slight improvement, and that the results all round are still unsatisfactory.

11. *Punctuality in the submission of most important returns.*—Of the districts noticed as dilatory in the last report only Kistna, Chingleput, North Arcot, Salem, Trichinopoly and Tanjore have sensibly improved. Gódávari, Kurnool, Cuddapah, South Arcot, North Coimbatore, South Coimbatore, Madura and North Malabar are still unsatisfactory, while Ganjám, Vizagapatam, Anantapur and Nilgiris have been worse than last year and South Malabar which was punctual last year sent its accounts late this year not fewer than seven times. I would request the issue of particularly stringent instructions in this matter as the late receipt of the district accounts in my office tends greatly to retard their audit and examination. At present under section 201 of the Forest Code vouchers relating to payments made after the 10th of a month are despatched to this office along with the classified abstract, but if, as is done by the treasuries (*vide* Article 326 of the Civil Account Code), they can be despatched soon after the close of the month and in advance of the account it will be found possible for my office to complete the audit of the Forest accounts monthly before their incorporation in the provincial accounts. Section 161 of the Forest Code provides that all vouchers should be "passed for payment" by the District Forest Officer. If this requirement is complied with and payments are invariably made on passed vouchers I would suggest that the feasibility of the procedure in the Forest Department being brought into accord with that followed in the treasuries may be considered in consultation with the Conservators as it is very desirable that audit should precede compilation.

There has been some slight improvement in the submission of the returns of State Receipts and charges required for telegraphic intimation to the Comptroller-General but cases of delay are still numerous.

12. *Delay in the return of Objection Statements.*—Except in South Arcot the results under this head are satisfactory.

13. *Relative position of the several districts.*—The subjoined statement shows the relative position of the several districts and offices with regard to errors and omissions as well as unpunctuality noted against them. The districts have been classified as

heavy, medium, light and very light with reference to the number of vouchers received from each during the year and they have been arranged in the order of merit in each class:—

Order of merit.	Districts.	Errors or omissions. In excess or short of average of each group.	Order of merit.	Districts.	Unpunctuality. In excess or short of average of each group.
	Heavy Districts' average ..	*244*		*Heavy Districts' average* ..	*286*
1	South Coimbatore	— 111	1	Salem	— 142
2	North "	— 69	2	Kistna	— 105
3	Kistna	— 15	3	South Coimbatore	— 78
4	Cuddapah	+ 23	4	North "	+ 124
5	Salem	+ 174	5	Cuddapah	+ 202
	Medium Districts' average ..	*134*		*Medium Districts' average* ..	*153*
1	Tinnevelly	— 63	1	Bellary	— 149
2	Nilgiris	— 56	2	Tinnevelly	— 144
3	Bellary	— 51	3	Nellore	— 121
4	South Malabar	— 50	4	South Canara	— 111
5	South Canara	— 39	5	Chingleput	— 105
6	Kurnool	— 21	6	Nilgiris	— 65
7	Chingleput	+ 26	7	North Arcot	— 7
8	South Arcot	+ 34	8	South Malabar	+ 16
9	North Arcot	+ 45	9	Gódávari	+ 194
10	Gódávari	+ 46	10	Kurnool	+ 234
11	Nellore	+ 88	11	South Arcot	+ 259
	Light Districts' average ..	*136*		*Light Districts' average* ..	*235*
1	Anantapur	— 53	1	Trichinopoly	— 214
2	Ganjám	— 46	2	Anantapur	— 34
3	Trichinopoly	— 33	3	Ganjam	— 18
4	Madura	.. 7	4	Vizagapatam	— 5
5	North Malabar	+ 126	5	Madura	+ 97
6	Vizagapatam	*17*	6	North Malabar	+ 173
	Very Light Districts' average ..	— 12		*Very Light Districts' average* ..	*54*
1	Conservator, Southern Circle ..	— 11	1	Conservator, Central Circle ..	— 49
2	" Central " ..		2	" Southern Circle ..	— 38
3	Forest Settlement-officer, Trichinopoly, &c.	— 4	3	Forest Settlement-officer, North Arcot, &c.	— 20
4	Conservator, Northern Circle.	— 1	4	Conservator, Northern Circle.	— 17
5	Forest Settlement-officer, Nellore, &c.	— 1	5	Forest Settlement-officer, Nellore, &c.	— 16
6	Forest Settlement-officer, North Arcot, &c.	+ 3	6	Forest Settlement-officer, Ganjám, &c.	— 6
7	Forest Settlement-officer, Ganjám, &c.	+ 4	7	Forest Settlement-officer, Malabar, &c.	+ 24
8	Forest Settlement-officer, Malabar, &c.	+ 5	8	Tanjore	+ 51
9	Tanjore	+ 21	9	Forest Settlement-officer, Trichinopoly, &c.	+ 71

14. *Errors and omissions.*—Among the heavy districts South Coimbatore continues to hold the first and Salem the last place as in last year. Among the medium districts Tinnevelly and Nilgiris occupy the first and second places as before. Bellary has improved and Gódávari has deteriorated. Among the light districts Anantapur which was third in the list last year is now first, while Vizagapatam stands last as before. Among the very light districts Tanjore shows worse results than last year.

15. *Unpunctuality.*—Among the heavy districts Salem which was fourth in rank last year is this year the first, and Cuddapah which stood second last year is last in the list. Among the medium districts Bellary which was fifth last year is first this year. Tinnevelly holds its former position. Nellore and Nilgiris have gone down and Kurnool is low down the list as before. Among the light districts Trichinopoly which was sixth last year is first this year, and North Malabar is last as before. Among the very light districts Tanjore still occupies a low place.

16. *Advances.*—Large sums of money are advanced to Range officers under section 194 of the Forest Code. Article 445-A of the Civil Account Code introduced by the 9th list of corrections provides for a subordinate officer drawing against the letter of credit of a Divisional Forest-officer. This arrangement might with advantage be adopted in regard to Range offices in this Presidency, as the premature withdrawal of funds from the treasury will thereby be avoided (article 315—1, Civil Account Code); a number of payments can be made by cheques against the letter of credit instead of in cash (article 447—2, Civil Account Code) and generally the

balances in the hands of Range officers can be considerably reduced. At present advances are drawn in Form 28 of the Forest Code in which the purpose for which funds are required is stated in general terms; but as the vouchers do not show the balances in the hands of disbursing officers, the audit office is not in a position effectively to apply the limit to the amounts of advances prescribed for the different classes of officers.

17. *Salary bills.*—A very large number of supplemental salary bills is submitted. This should be minimised by including in the original bills all salaries which can possibly find a place in them and by each district submitting generally only a single bill in each month for all supplemental claims on account of permanent establishments and another for temporary establishments. Sums not included in the original bills are often claimed on supplemental bills in opposition to articles 58 and 65 of the Civil Account Code. In the case of numerous subordinate officers whose names are not shown in the pay bills the check against double payments which may be induced by the too frequent submission of supplemental bills is rendered ineffectual. It is also important that the obligations of Government should be promptly ascertained and liquidated (article 162, Civil Account Code).

18. (*a*) *Contingent bills under A. Conservancy and Works.*—There is a great want of system in the manner in which these charges are drawn. In the first place it is nowhere defined what should be treated as contingencies under A. Conservancy and Works referred to in section 201 of the Forest Code. In the next place it is not clear whether bills for these charges should in any manner be consolidated before submission to this office. In some districts vouchers for the very smallest sums are forwarded. In other cases only vouchers above Rs. 10 are sent and other items are included in abstract bills. In other cases again both abstract bills and petty vouchers are submitted. It is not clear for what classes of expenditure and for what sums the audit office should invariably demand vouchers under this head; for instance, under section 182 of the Forest Code muster rolls are not required in the audit office and they serve no useful purpose there. Section 201 allows Forest-officers to submit a single bill monthly for each work. On the other hand a number of bills are now received in this office monthly for each work. It would be well to request Conservators to report how the work can be systematised and uniformity can be secured as the option allowed in section 201 has given rise to great diversity of procedure as explained above and the audit of numerous petty vouchers imposes a considerable amount of extra work on this office.

(*b*) *Bills for charges under A-II.*—A very large number of vouchers for small sums—frequently only a few pies—paid on account of commission under A-II are also dealt with, and it seems desirable to consider whether the work in connection with these petty payments cannot also be reduced by requiring the permit-issuing gumastahs to draw their commission once a month on a bill supported by the challans receipted by the Treasury officer. This will necessitate a slight change in form No. 27-A (commission payment voucher) which can easily be arranged.

19. *Timber returns.*—The check which the audit office is able to exercise in regard to these is merely an arithmetical one with reference to the facts stated in the returns themselves. The Deputy Auditor-General who recently inspected this office has brought to notice the inadequacy of this check in relation to Form 6 in the absence of any guarantee that the quantities brought to account in that important form and afterwards shown as converted into varying sizes of logs and pieces represent a fair outturn and has suggested that the Conservator should exercise a professional check in such matters. It is not known whether Conservators independently apply the suggested checks and watch the Revenue collections of the department. If they do so it seems a matter for consideration whether the audit office also need scrutinize these returns. The same remark applies to Form 8 as the original credits are not capable of being checked with permits or other primary documents. In Bengal the timber and store accounts of Divisional Forest-officers are not dealt with in the account office but departmentally by Conservators of circles. The control, if any, exercised departmentally may possibly be found sufficient in Madras also. On this matter also, the Conservators may be requested to express their opinion.

STATEMENT No. I.

List of errors and omissions noticed in the several District Forest Accounts of the Madras Presidency during the year 1897-98 as compared with that of 1896-97.

Districts.	Number of errors of classification detected in this office.		Number of vouchers not sent with accounts.		Number of discrepancies found between Forest Account and timber returns.		Number of vouchers incomplete for want of certificates.		Number of vouchers incomplete for want of sub-vouchers.		Number of objections for want of order sanctioning estimate.		Number of other omissions and mistakes.		Total.		Names of the officers in charge of the districts.
	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	
	2		3		4		5		6		7		8		9	10	
1. Conservator, Northern Circle.	2	1	1	..	..	..	..	..	..	..	..	..	1	9	11	12	16	Mr. A. W. Peet from 1st April 1897 to 31st March 1898.
2. Forest Settlement Officer, Ganjám, &c.	4	6	..	..	..	..	..	..	..	..	2	..	1	44	10	48	21	Mr. R. H. L. Lushington from 1st April to 1st September 1897; M.R.Ry. Sooriah Rao from 2nd September to 1st October 1897; Mr. R. H. L. Lushington from 2nd October 1897 to 31st March 1898.
3. Forest Settlement Officer, Nellore, &c.	3	1	5	..	..	..	..	..	..	..	2	..	..	23	13	36	16	Mr. E. A. Smith from 1st April to 21st May 1897; M.R.Ry. Sitaramayya from 22nd May to 24th June 1897; Mr. E. A. Smith from 25th June 1897 to 31st March 1898.
4. Ganjám	3	2	4	6	..	..	..	..	3	..	3	12	4	61	70	85	90	Mr. R. McIntosh from 1st April to 16th June 1897; Mr. J. L. MacC. O'Leary from 17th June to 31st March 1898.
5. Vizagapatam	40	40	65	15	3	..	11	6	1	5	1	16	32	308	168	438	262	Mr. S. Cox from 1st April to 2nd August 1897 Special Assistant Collector from 3rd to 4th August 1897; Mr. H. F. Arbuthnot from 5th August to 3rd November 1897; Mr. S. Cox from 4th November 1897 to 31st March 1898.
6. Gódávari	7	14	80	37	..	..	8	6	13	13	1	6	12	99	103	203	180	Mr. C. DuPré Thornton from 1st April 1897 to 31st March 1898.
7. Kistna	2	6	63	69	..	..	6	6	3	3	..	27	16	127	130	218	229	Mr. A. W. Lushington from 1st April to 18th September 1897; M.R.Ry. T. M. Nallaswami Nayudu from 19th September to 23th October 1897; Mr. A. W. Lushington from 26th October 1897 to 28th February 1898; M.R.Ry. T. M. Nallaswami Nayudu from 1st to 31st March 1898.
8. Kurnool	11	12	21	..	15	..	6	..	16	8	8	..	25	97	83	163	155	Mr. F. A. Lodge from 1st to 14th April 1897; Mr. C. E. C. Fischer from 16th April to 22nd June 1897; Mr. F. A. Lodge from 23rd June 1897 to 26th February 1898; Mr. C. E. C. Fischer from 27th February to 15th March 1898; Mr. A. W. Lushington from 16th March to 31st March 1898.
9. Bellary	3	4	68	..	5	21	5	7	1	1	1	31	9	157	41	270	83	Mr. C. A. Eber Hardie from 1st April 1897 to 23rd March 1898; Mr. J. T. Lever, Treasury Deputy Collector, from 24th to 31st March 1898.
10. Anantapur	9	8	6	4	..	..	7	11	8	1	..	1	7	60	48	92	83	Mr. E. R. Murray from 1st April to 8th October 1897; Mr. MacMichael from 9th October to 18th November 1897; Mr. E. R. Murray from 19th November 1897 to 31st March 1898.
11. Conservator, Central Circle.	..	..	2	..	..	..	1	..	..	..	3	3	1	6	3	10	6	Mr. E. P. Popert from 1st April 1897 to 18th March 1898; Mr. J. W. Cherry from 19th March to 31st March 1898.

List of errors and omissions noticed in the several District Forest Accounts of the Madras Presidency during the year 1897–98 as compared with that of 1896–97—*cont.*

Districts.	Number of errors of classification detected in this office.		Number of vouchers not sent with accounts.		Number of discrepancies found between Forest Account and timber returns.		Number of vouchers incomplete for want of certificates.		Number of vouchers incomplete for want of sub-vouchers.		Number of objections for want of order sanctioning estimate.		Number of other omissions and mistakes.		Total.		Names of the officers in charge of the districts.
1	2		3		4		5		6		7		8		9		10
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
11. Forest Settlement Officer, North Arcot, &c.	2	3	8	1	..	..	..	1	1	..	..	..	18	15	29	20	M.R.Ry. Ganapayya from 1st April to 12th October 1897; M.R.Ry. Sambasiva Aiyar from 13th to 14th October 1897; Treasury Deputy Collector, North Arcot, from 15th October 1897 to 2nd January 1898; M.R.Ry. Ganapayya from 3rd January to 31st March 1898.
12. Forest Settlement Officer, Trichinopoly.	4	2	1	..	..	..	..	1	1	..	1	..	12	10	19	13	M.R.Ry. P. Singaravelu Pillai from 1st to 20th April 1897; M.R.Ry. T. Sunder Rao from 30th April to 9th May 1897; Mr. Gompertz from 10th May 1897 to 31st March 1898.
14. Nellore	8	14	5	5	..	..	7	13	18	7	7	9	124	174	169	222	Mr. W. W. Batchelor from 1st April to 7th June 1897; Mr. F. Foulkes from 8th June 1897 to 31st March 1898.
15. Cuddapah	12	12	19	12	..	4	5	12	..	1	10	12	178	214	223	267	Mr. H. F. A. Wood from 1st April to 31st May 1897; Mr. F. Foulkes from 1st to 5th June 1897; Mr. J. S. Scot from 6th to 11th June 1897; Mr. W. W. Batchelor from 12th to 25th June 1897; Mr. McIntosh from 26th June 1897 to 31st March 1898.
16. Chingleput	5	9	32	15	..	1	6	1	4	3	17	10	121	121	185	160	Mr. A. B. Jackson from 1st April to 13th May 1897; M.R.Ry. V. Alwar Chetti from 14th May 1897 to 31st March 1898.
17. North Arcot	18	7	13	11	..	1	5	6	1	..	28	13	196	141	261	179	Mr. C. D. McArthy from 1st April to 6th November 1897; Mr. H. F. A. Wood from 7th November 1897 to 2nd January 1898; Mr. C. D. McArthy from 3rd January 1898 to 28th March 1898; Mr. W. Carroll from 29th to 31st March 1898.
18. South Arcot	12	3	13	14	..	1	3	9	..	4	16	13	113	124	162	168	Mr A. W. C. Scarbrough from 1st April to 3rd May 1897; M.R.Ry. C. M. Mahalingayagam Pillai from 4th May to 13th June 1897; Mr. T. P. Peake from 29th June 1897 to 9th March 1898; M.R.Ry. C. M. Mahalingayagam Pillai from 10th to 23rd March 1898; Mr. C. J. Wouterse from 24th March 31st March 1898.
19. Salem	22	18	19	15	..	2	4	20	..	2	12	29	305	332	362	416	Mr F. C. L. Cowley Brown from 1st April to 1st August 1897; Mr C E. Master from 2nd August 1897 to 7th March 1898; Mr. S. C. Moss from 8th to 10th March 1898; Mr. F. C. L. Cowley-Brown from 17th March to 31st March 1898.

List of errors and omissions noticed in the several District Forest Accounts of the Madras Presidency during the year 1897–98 as compared with that of 1896–97—*cont.*

Districts.	Number of errors of classification detected in this office.		Number of vouchers not sent with accounts.		Number of discrepancies found between Forest Account and timber returns.		Number of vouchers incomplete for want of certificates.		Number of vouchers incomplete for want of sub-vouchers.		Number of objections for want of order sanctioning estimate.		Number of other omissions and mistakes.		Total.		Names of the officers in charge of the districts.
1	2		3		4		5		6		7		8		9		10
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.	
20. Trichinopoly	7	6	18	7	..	1	5	5	..	..	5	18	83	66	118	103	Mr. H A. Latham from 1st April to 20th May 1897; M.R.Ry. V. Ramaswami Aiyar from 21st May to 20th June 1897; Mr. H. A. Latham from 21st June 1897 to 31st March 1898.
21. Tanjore	2	1	9	4	..	..	1	7	..	..	7	4	27	22	46	38	Mr. E. D. M. Hooper from 1st April to 14th September 1897; Mr. H. A. Gass from 15th September to 22nd November 1897; Mr. J. W. Cherry from 23rd November 1897 to 10th March 1898; Mr. C. E. Brasier from 11th to 31st March 1898.
22. Conservator, Southern Circle.	2	..	1	..	..	..	2	1	..	..	1	..	18	4	24	5	
23. Nilgiris	11	3	6	3	..	..	2	3	1	..	2	13	75	56	97	78	Mr. C. G. Douglas from 1st April 1897 to 31st March 1898.
24. North Coimbatore ..	6	11	31	21	..	..	6	6	..	1	29	24	123	112	195	175	Mr. P. M. Lushington from 1st April to 18th June 1897; Mr. C. J. Wouterse from 19th June to 20th September 1897; Mr. P. M. Lushington from 21st September 1897 to 31st March 1898.
25. South Coimbatore ..	14	6	12	14	2	..	3	4	2	3	23	23	60	83	116	133	Mr. C. J. Wouterse from 1st to 26th April 1897; Mr. H. A. Gass from 27th April to 20th September 1897; Mr. F. C. L. Cowley Brown from 21st September to 21st November 1897; Mr. H. A. Gass from 22nd November to 15th December 1897; Mr. F. C. L. Cowley Brown from 16th December 1897 to 7th March 1898; Mr. F. A. Lodge from 8th to 31st March 1898.
26. Madura	10	9	21	25	..	..	8	6	69	5	15	20	203	71	326	136	Mr. T. P. Peake from 1st April to 10th June 1897; Mr H. F.A. Wood from 11th June to 19th October 1897; Mr. H. J. A. Porter from 20th October 1897 to 31st March 1898.
27. Tinnevelly	8	5	1	3	..	..	5	3	4	..	11	8	60	52	89	71	Mr. H. B. Bryant from 1st April to 17th December 1897; Mr. R. B. Clegg, Acting Collector of Tinnevelly, from 18th December 1897 to 5th January 1898; Mr. H. F. A. Wood from 6th January to 14th March 1898; Mr. H. B. Bryant from 15th to 31st March 1898.
28. North Malabar	22	14	101	19	1	2	3	4	37	10	65	17	192	77	421	143	Mr. H. Titeman from 1st April 1897 to 31st March 1898.
29. South Malabar	4	12	1	4	..	..	4	..	..	1	11	8	37	59	57	84	M.R.Ry. V. S. Gurunatha Pillai from 1st April to 1st June 1897; Mr. A. B. Jackson from 2nd June 1897 to 31st March 1898.
30. South Canara	12	10	7	7	1	..	5	2	60	3	18	18	174	55	277	95	Mr. J. S. Battie from 1st April 1897 to 31st March 1898.
31. Forest Settlement Officer, Malabar, &c.	6	2	7	4	..	..	..	1	1	1	1	..	23	14	38	22	Mr. H. S. Mullins from 1st April 1897 to 31st March 1898.
Total ..	271	242	622	341	12	12	124	181	218	61	409	352	3,133	2,482	4,789	3,671	

STATEMENT No. II.

STATEMENT showing the number of Returns despatched on the due dates and those despatched later during 1897-98 as compared with that of 1896-97.

Districts.	Number of returns despatched late.		Number of returns despatched on due date.		Number of returns despatched more than three days' late.	
	1896-97.	1897-98.	1896-97.	1897-98.	1896-97.	1897-98.
Ganjám ..	57	59	63	61	21	33
Vizagapatam ..	52	56	68	64	19	24
Gódávari ..	49	73	71	47	16	41
Kistna ..	80	74	40	48	38	8
Kurnool ..	90	73	80	46	68	34
Bellary ..	23	3	87	117	18	..
Anantapur ..	51	68	69	52	23	19
Nellore ..	3	9	117	111	1	3
Cuddapah ..	77	84	43	36	47	67
Chingleput ..	72	28	45	92	19	4
North Arcot ..	63	37	67	83	33	12
South Arcot ..	79	67	41	53	53	31
Salem ..	83	41	37	79	59	21
Trichinopoly ..	65	19	65	101	49	..
Tanjore ..	57	24	63	96	69	9
Nilgiris ..	20	28	100	92	1	6
North Coimbatore ..	56	67	34	83	72	58
South Coimbatore ..	75	82	65	38	48	13
Madura ..	76	85	44	32	40	41
Tinnevelly ..	15	8	105	112	..	..
North Malabar ..	79	76	41	44	67	82
South Malabar ..	6	63	114	57	2	9
South Canara ..	27	20	83	100	14	4
Conservator, Northern Circle ..	10	12	62	60	2	6
,, Central ,, ..	..	1	72	71	..	1
,, Southern ,, ..	19	6	54	66	9	2
Forest Settlement Officer, Ganjám, &c. ..	15	13	57	59	4	3
,, ,, ,, Nellore ..	18	11	57	61	9	4
,, ,, ,, North Arcot ..	21	6	51	66	11	8
,, ,, ,, Trichinopoly ..	12	24	60	49	6	13
,, ,, ,, Malabar	6	22	43	50	2	10

STATEMENT No. III.

STATEMENT showing the number of times the most important Returns were despatched late during 1897-98 as compared with that of 1896-97.

Districts.	Classified abstract of cash accounts (Form No. 33).		Statement of State receipts and charges.	
	1896-97.	1897-98.	1896-97.	1897-98.
Conservator, Northern Circle ..	3	2	..	..
Forest Settlement Officer, Ganjám, &c. ..	1	..	..	..
Ganjám ..	4	6	1	1
Vizagapatam ..	4	6	..	..
Gódávari ..	10	11	1	2
Kistna ..	7	2	..	1
Kurnool ..	11	9	1	2
Bellary ..	3	..	..	..
Anantapur ..	5	9	1	1
Conservator, Central Circle ..	..	..	..	..
Forest Settlement Officer, Nellore, &c. ..	..	1	..	..
,, ,, ,, North Arcot, &c. ..	3	1	2	..
,, ,, ,, Trichinopoly ..	..	1	..	..
Nellore ..	..	1	..	..
Cuddapah ..	11	10	..	3
Chingleput ..	7	2	5	..
North Arcot ..	11	4	1	2
South Arcot ..	9	7	6	2
Salem ..	9	4	1	..
Trichinopoly ..	8	2	1	1
Tanjore ..	8	2	2	1
Conservator, Southern Circle ..	1	1	..	..
Forest Settlement Officer, Malabar, &c. ..	1	3	..	4
Nilgiris ..	2	4	..	..
North Coimbatore ..	10	10	..	..
South Coimbatore ..	7	9	..	3
Madura ..	9	12	3	..
Tinnevelly ..	1	1	1	1
North Malabar ..	7	5	3	2
South Malabar ..	..	7	..	1
South Canara ..	5	..	..	..

STATEMENT No. IV.

STATEMENT showing the average number of days objection statements were detained by the Forest Officers during 1897-98 beyond the maximum period, viz., a fortnight allowed in section 21 Forest Code, as compared with that of 1896-97.

Rank.	Districts.	Number of days. 1896-97.	1897-98.
..	South Arcot ..	..	16
1	North Coimbatore ..	1	2
2	Salem ..	4	1
3	Kurnool ..	1	1
4			

Reference on the above, dated 2nd July 1898, No. 283.

Referred to the Conservators of Forests for early remarks with reference to Board's Proceedings, Forest No. 66, dated 18th February 1897.

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To Conservators of Forests, with a proof copy of the Accountant-General's letter and its enclosures to each.

READ—the following letter from J. W. CHERRY, Esq., Acting Conservator of Forests, Central Circle, to the Secretary to the Commissioners of Land Revenue, Madras, 7th August 1898, No. 185:—

[*Reference.*—Board's Reference, Forest No. 283, dated 2nd July 1898.]

In reply to the above, I have the honour to offer the following remarks:—

2. *Paragraph* 11 *of the Accountant-General's report.*—As already pointed out in my No. 154, dated 19th July 1897, the unpunctuality in the submission of certain important returns in the Cuddapah and South Arcot districts is due to the work in those districts being heavy. It is hoped this will be rectified as soon as the increased establishment proposed for the districts is sanctioned. In the meantime, the District Forest-officers concerned should be asked to use all possible endeavours to be punctual with their returns. The district of South Arcot did badly during the year under report, and this is further due to the fact that almost all the permanent clerks had to be replaced by new hands owing to illness. There appears to be no objection to the course suggested by the Accountant-General in regard to the despatch of vouchers relating to payments made after the 10th of each month in advance of the account. It will, if permitted, doubtless facilitate the compilation of the account work in the Accountant-General's office.

3. *Paragraph* 12.—The remarks in the previous paragraph as regards the South Arcot district apply here also.

4. *Paragraphs* 14 *and* 15.—Nellore and Tanjore districts are light districts, and there is no reason for those districts to show poor results.

5. *Paragraph* 16.—The proposal to allow subordinate officers to draw against letters of credit of Divisional Forest-officers does not commend itself to me. The proposal would hardly meet the objection raised; for, the Range officer would still have to hold large sums of money as he is supposed to be away from head-quarters for about twenty days in every month. Besides, the proposal would throw additional work on the District Forest-office, which would have to regulate the necessary supply of funds at each sub-treasury. Section 194 of the Forest Code was drafted after much deliberation—*vide* Mr. Carr's explanatory note to paragraphs 51 to 53 in Board's Proceedings, Forest No. 67, dated 5th February 1895. The District Forest-officers are, it is believed, exercising sufficient control over the limit of advances prescribed for their several subordinates. Further, section 207 of the Forest Code is sufficient to check unnecessary and large balances in the hands of Range officers.

6. *Paragraph* 17.—In section 166 of the Forest Code—consolidated bills—one for the permanent and the other for the temporary establishments for the whole district are prescribed. Following this rule, District Forest-officers should be asked to send only one supplemental salary bill for each establishment every month for the whole district.

7. *Paragraph* 18 (*a*).—The contingent bill for A "Conservancy and works" will comprise only petty items—*vide* section 201 of the Forest Code. What these petty items are must be left to the discretion of the District Forest-officers. The cost of carriage of permit books and of specimens, &c., the cost of feed of cattle, the purchase of a mamootie or crow-bar or other tool, the cost of seeds and items falling under A (ix.-c) are instances in point.

Paragraph 18 (*b*).—As suggested by the Accountant-General, permit-issuing gumastas may be allowed to draw their commission only once a month.

Paragraph 19.—A reference to section 202 of the Forest Code will show that Conservators do not receive Form No. 6. Under section 210, Conservators exercise a watch over the sale of timber and other forest produce, and over the revenue, and the whole outlay for conservancy and works, by examining forms 7, 8 and 37 which they receive. The Collectors as executive officers are responsible for all the details—*vide* paragraph 18 of Board's Proceedings, Forest No. 259, dated 18th June 1891. The audit is entirely left in the hands of the Accountant-General. If the Bengal system is to be introduced into this Presidency, the audit work (both of revenue and expenditure under A "Conservancy and works") will virtually have to be done by Conservators, in which case the audit establishment in the Accountant-General's office would have to be transferred to the Conservators' offices.

READ—the following letter from E. D. M. HOOPER, Esq., Acting Conservator of Forests, Northern Circle, to the Secretary to the Commissioners of Land Revenue, dated Camp, Waltair, 11th August 1898, R. C. No. 255:—

I have the honour to acknowledge the receipt of Reference No. 283, dated 2nd July 1898, received only on 2nd August 1898, calling for early remarks on the Accountant-General's No. 2398, dated 28th June 1898, reviewing Forest office work for 1897–98.

I was not in charge of this circle for the period under report and am unaware of the circumstances calling for the Accountant-General's complaints against either the Circle or the District Forest-offices.

I might refer to District Forest-officers for their opinions on the criticism of their office work, but, as no early reply can be expected especially now the annual report is under preparation, I await the Board's further instructions before making such a reference.

I would take the opportunity of representing that a larger and larger proportion of the energies of the District Forest and Circle offices is being absorbed in the seemingly impossible task of satisfying the Accountant-General who constantly invents new tasks for the perfected audit of the most petty forest accounts and strives to assimilate by his suggestions our account procedure in the Forest Code with that of the Revenue Department as arranged in the Civil Account Code.

The result is an imperfect audit is effected in large matters, while in smaller matters minutiæ are insisted upon.

I would finally remark that the sweeping alteration in the Code proposed by the Accountant-General cannot be satisfactorily reported upon without much previous consideration.

I would, however, oppose the transfer of any portion of the audit to the Conservator who has essentially no authority in Madras or in Upper India nor any Account office. I consider it premature to entrust cheque-books to Range officers, while the other proposals tend to subvert the arrangements made by the Board in issuing the Forest Code.

READ—the following letter from H. A. GASS, Esq., Acting Conservator of Forests, Southern Circle, to the Secretary to the Commissioners of Land Revenue, dated Coimbatore, 1st September 1898, Dis. No. 158:—

[*Reference.*—Board's Reference No. 283, dated 2nd July 1898.]

In reply to the above, I have the honour to submit the following remarks:—

Paragraph 7.—As I was in charge of the South Coimbatore division for some seven months of the year, I have enquired into the delay in carrying out retrenchments, and the explanation shows that the sums of money involved were very trifling—the total amount in ten cases coming to Rs. 5-10-2 only—, in four cases to 2 pies and in one case to 4 pies. The delays were due to various causes—in eight cases to the absence of the subordinates concerned on circuit, leave, and under suspension; in the remaining two cases, an explanation was furnished promptly, but the Accountant-General declined to accept it.

There was no carelessness or intentional neglect.

2. *Paragraph* 11.—The difficulty in getting the accounts despatched by the 7th of each month has been frequently brought to notice, and a procedure has been sanctioned, which may reduce the delay, but cannot remove the difficulty altogether.

I do not see how the second list of payments can be despatched in advance of the accounts, and soon after the close of the month, whatever date is meant; because, they are only received from the Range officers on the 1st or 2nd, and even if the District Forest-officers were invariably at head-quarters at that time, they would take several days to check in some divisions; and if, as usually happens, he is absent, a number of days must elapse before he can see them at all.

3. As regards payments being invariably made on passed vouchers, it is impossible, except in contract work, and, even then, would be most difficult on account of the nature and smallness of the contracts. Work is usually done by daily labour under departmental supervision, and it is paid for by the Range officer on his own responsibility which is only assumed by the District Forest-officer after he has passed the vouchers. Such labour cannot be expected to await the passing of every small bill by the District Forest-officer before it is paid.

The rules and procedure prescribed for treasury officers with fixed offices and an ample staff cannot be made applicable to forest officers, to whom every possible concession should be granted, considering their arduous duties in the field and the necessity for constant travelling instead of attempting the reverse.

4. *Paragraph* 16.—The Range officer has to justify the advances demanded, and I do not think it would be advisable to alter the existing state of affairs—there is a sufficient safeguard if the District Forest-officer takes care that no Range officer or subordinate has more than the authorized limit of funds in his hands at the close of each month.

5. *Paragraph* 18.—The introduction of the revised code is generally supposed to have reduced account work, but a reference to the clerks in District Forest-offices would, I think, elicit the information that, in many ways, it has greatly increased. The preparation of the lists of payments alone takes up far more time than that formerly spent on the old classified abstract. Everything possible should be done to reduce the amount of work, but it is not easy to suggest offhand a means of doing this.

As regards the consolidation of conservancy charges, the same contingent bill form, referred to in section 201 of the Code, may be used, giving the expenditure by sub-heads in totals and sending vouchers for payments above Rs. 10 only.

The certificate at the bottom of the bill would cover payments of less than Rs. 10.

6. *Paragraph* 19.—The position and responsibilities of a Conservator in Madras are not, I believe, the same as under the Government of India, and he has not the staff to do more than the present check demands, which is to see that the current balances are brought forward, and the conversion and transfer of produce from one depot to another are properly shown, and the differences written off under proper authority. During the inspection of divisions and depots, the point noted would naturally form a subject for enquiry.

In any case the arithmetical check in the Accountant-General's office would still be advisable.

READ—letter from T. HESKETH BIGGS, Esq., Accountant-General, dated 26th September 1898, No. 1431.

ABSTRACT.—Requesting early reply to his letter No. 2398, dated 28th June 1898.

RESOLUTION—Forest No. 479, dated 26th October 1898.

With the first paper read above, the Accountant-General forwards his report on the account work of District Forest-offices for the year 1897-98, together with certain suggestions which he considers calculated to ensure the better audit of forest accounts. The Accountant-General's report has been circulated to the Conservators and their remarks are contained in the other papers printed in these Proceedings.

2. The Board is pleased to note that the general results of the year exhibit a steady improvement as compared with previous years and that the progress noticed in the report * of 1896-97 has been continued during the year under review.

* Paragraph 1 of Board's Proceedings, Forest No. 458, dated 20th October 1897.

3. *Errors and omissions.*—There has been a decrease of 1,118 or about 23 per cent. in the total number of errors and omissions as compared with the previous year.

The results, though they may be regarded as generally satisfactory, show that there is still much scope for improvement especially in the marginally-noted districts.

Vizagapatam.	Cuddapah.
Kistna.	Salem.
Nellore.	

4. Under "*wrong classification,*" the districts of Gódávari, Nellore, North Coimbatore and South Malabar have appreciably deteriorated; while the number of errors continued to be excessive in Vizagapatam, Salem, North Malabar, Kurnool and Cuddapah, especially in the first-mentioned district. The attention of District Forest-officers will be invited once more to the remark made in previous reviews that increase in this class of errors denotes a lack of personal supervision of the accounts on their part.

5. There has been a satisfactory decrease of about 45 per cent. in the "*number of vouchers not sent with accounts*". But as observed by the Accountant-General, the number in Kistna is still very large; while the results in Gódávari, Bellary, North Coimbatore and Madura are capable of further improvement.

6. The "*number of vouchers which were incomplete for want of certificates*" has increased considerably; the districts which chiefly contributed to this retrograde step being Gódávari, Kistna, Kurnool, Anantapur, Nellore, Cuddapah, Salem and Tanjore.

7. The dilatoriness on the part of District Forest-officers in obtaining sanction for estimates has been frequently commented upon. The slight improvement effected under this class of errors cannot therefore be considered as altogether satisfactory; they were particularly numerous in the districts of Vizagapatam, Salem, Madura, Kurnool and North and South Coimbatore. District Forest-officers must be careful not to incur expenditure on works previous to receipt of sanction for their estimates and must issue stringent orders to their subordinates to the same effect.

8. The errors detailed under paragraph 4 (*g*) of the Accountant-General's letter can, for the most part, be avoided with the exercise of a little care. The District Forest-officers, particularly of the districts of Vizagapatam, Gódávari, Kistna, Nellore, Cuddapah, Chingleput, North and South Arcot, Salem and North Coimbatore, in which there has been a large number of errors and omissions under this class, are requested to take special care to reduce the number as much as possible.

9. The number of cases in which the retrenchment orders of the Accountant-General have not been promptly carried out exhibits an increase, notably in North and South Coimbatore. The Conservator, Southern Circle, attributes the delay in South Coimbatore chiefly to the inability to recover the amounts within the prescribed period from the subordinates concerned, some of whom were absent on circuit or on leave, while others were under suspension. In such cases, the District Forest-officer should immediately report the facts to the Accountant-General, who will be requested to note in his future reports the number of cases in which the delay has been satisfactorily accounted for.

10. *Punctuality in the submission of returns.*—More than eighty returns were despatched late during the year in each of the districts of Cuddapah, North and South Coimbatore and Madura; the same districts together with Gódávari, Kurnool and Bellary were the most frequent offenders in regard to delay in despatching the classified abstract. The attention of all District Forest-officers will be invited to the correspondence disposed of in Board's Proceedings, Forest No. 267, dated 5th July 1898, and the Accountant-General's Circular No. 3951, dated 15th August 1898, and they will be requested to see that no delay is allowed to occur in future in the submission of the accounts to the Audit office. For the reasons stated by the Conservator, Southern Circle, in paragraphs 2 and 3 of his letter read above, the Board is unable to accept the Accountant-General's proposal to alter the existing provision in the Forest Code in regard to the date of despatch of the vouchers relating to payments made after the 10th of each month.

11. The results of the year's review are tabulated in paragraph 13 of the Accountant-General's letter. South Coimbatore, Tinnevelly and Anantapur occupy the first place in regard to the avoidance of errors and omissions among the districts classed as heavy, medium and light, respectively; while Salem, Bellary and Trichinopoly occupy similar positions in regard to punctuality. The district of Tinnevelly