Financial (1895) Department.

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[Despatch Abstract.]

BUDGET ESTIMATE OF RECEIPTS AND CHARGES.-

Accepting the ----for 1896-97 of the Madras Forest Department

[F/19]

400—20-3-95.

Entered in Budget Register.

21/12/95 Date.

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BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
~~Ft~~	471		1896				
	~~605~~		1896				
	80		1896.				

Govt. of {1895} Madras.

FINANCIAL.

Issued

Read. *Encl.*

G.O., No. 1023, 18th December 1895.

DECEMBER.

Budget Estimates.

Accepting the — of Receipts and Charges for 1896-97 of the Madras Forest Department.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper :—

G.O., Nos. 808, 808A, Revenue, dated 12th December 1895.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest Mis. No. 1569, dated 21st October 1895 :—

Read—File of budget estimates received from Forest Settlement-officers, Collectors and Conservators of Forests, and also statements received from the Accountant-General.

Resolution—Forest Mis. No. 1569, dated 21st October 1895.

The Board resolves to submit to Government the revised and the budget estimates of the Forest Department for 1895–96 and 1896–97, respectively. The estimates are submitted in manuscript with reference to paragraph 4 of G.O. No. 470, Financial, dated 22nd June 1895.

2. In accordance with the wishes expressed by Government in its Order, Mis. No. 2346, Revenue, dated 12th June 1895, the Conservators were instructed this year to prepare, from the district budgets received by them, statements showing the figures they would adopt for the revised and the budget estimates, together with an explanatory note dealing with the figures of the Circle as a whole and giving the reasons for all large variations. The district budgets, together with these statements and explanatory notes were required to be submitted to the Board, so as to reach its office not later than the 8th September; but owing to interruptions in the postal communication, the budgets for the Northern Circle were not received by the Board until the 16th idem.

3. With the delegation of larger powers in the compilation of budgets to the Conservators, it is understood that the work of the Board is in future to be confined to that of reviewing the Conservators' proposals; but, on the present occasion, owing to the want of uniformity and in some cases the defective nature of the summaries and notes forwarded by the Conservators, the Board while adopting the latter's figures has had to search for the justification or explanation of them through the district budgets. Arrangements will accordingly be made for the Conservators' summaries being hereafter accompanied by a statement of explanations in the form adopted this year by the Board. These statements will be carefully checked with the district budgets in the Board's office and can, if required, be forwarded on to Government. The Board's Resolution will then be limited to a general review of the figures and an explanation of its reasons for any departures from the Conservators' recommendations.

4. *The Accounts of* 1894–95.—The variations in the actuals of 1894–95 as compared with the estimates for that year and the actuals of the preceding year have been already explained on a requisition from the Accountant-General (*vide* Board's Proceedings, Forest No. 1353, Mis., dated 18th September 1895), a copy of which is herewith submitted. The Accountant-General has since furnished revised figures of actuals which have been entered in the Board's budget. The revised figures do not, however, materially affect the explanations already furnished. It will be noted that the actuals under "Charges" do not include the expenditure on forest surveys by the Survey of India Party, the item not having been yet adjusted.

5. *The Revised Estimate of* 1895–96 *and the Budget Estimate of* 1896–97.—The Board has adopted generally the figures proposed by the Conservators except in regard to the figures of the revised estimate of the Madura district (Southern Circle), in fixing which the Collectors' figures have been followed for reasons assigned under Receipts—I (*a*) "Timber" in the Board's explanatory note. The following tabular statement exhibits the figures of the revised and the budget estimates as now submitted to Government:—

Statement of Receipts and Charges of the Revised and the Budget Estimates of 1895–96 and 1896–97 respectively.

—	Budget estimate, 1896–97.				Revised estimate, 1895–96.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	5,55,000	8,31,000	6,30,000	20,16,000	5,55,000	8,04,000	5,66,000	19,25,000
Charges.								
A. Conservancy and Works.	2,90,000	2,59,000	3,35,000	8,84,000	2,03,500	3,09,000	2,92,500	8,05,000
B. Establishments	2,45,450	2,69,300	2,71,250	7,86,000	2,27,850	2,70,750	2,63,400	7,62,000
Total ..	5,35,450	5,28,300	6,06,250	16,70,000	4,31,350	5,79,750	5,55,900	15,67,000
Surplus ..	19,550	3,02,700	23,750	3,46,000	1,23,650	2,24,250	10,100	3,58,000

—	Budget estimate, 1895–96.				Accounts, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	5,28,000	7,68,000	5,74,000	18,70,000	5,88,782	7,42,268	5,62,979	18,94,029
Charges.								
A. Conservancy and Works.	2,02,200	3,19,700	3,00,500	8,22,400	1,41,626	1,96,346 + *64,000*	2,61,389	5,99,361 + *64,000*
B. Establishments	2,19,130	2,75,950	2,52,520	7,47,600	2,13,525	2,66,366	2,48,173	7,28,064
Total ..	4,21,330	5,95,650	5,53,020	15,70,000	3,55,151	4,62,712 + *64,000*	5,09,562	13,27,425 + *64,000*
Surplus ..	1,06,670	1,72,350	20,980	3,00,000	2,33,631	2,79,556 — *64,000*	53,417	5,66,604 — *64,000*

Note.—The italic entries against A. "Conservancy and Works" (Charges) of the accounts of 1894–95 represent the probable cost of the Survey of India Party which has not yet been finally adjusted by the Accountant-General.

6. The usual statement showing the cost of temporary establishments under A. "Conservancy and Works" and the statement of probable receipts and charges worked

out on the basis of the actuals of the first five months of the current year as required in paragraph 6 of G.O., No. 831, Revenue, dated 22nd November 1894, are appended.

7. With reference to G.O., Mis. No. 2438, Revenue, dated 19th June 1895, a duplicate copy of the Board's budget estimate under B. "Establishments" will be forwarded to the Accountant-General, who will be requested to verify the provision made therein with the sanctioned scale and to report to Government.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department,
with the budget estimates, explanatory memoranda,
and appendices and a copy of Board's Proceedings,
Forest Mis. No. 1353, dated 18th September 1895.

" Accountant-General (paragraph 7 of the Resolution), with
duplicate copy of the budget estimate
under B. "Establishments."

FOREST DEPARTMENT, MADRAS.

Receipts IX.—Forest.

Explanation of variations in the Revised estimate of 1895–96 and the Budget estimate of 1896–97, as compared with the sanctioned and the revised estimates, respectively, of 1895–96.

Budget head.	Sub-head.	The revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed from forests by Government Agency.	(*a*) Timber ..	Rs. Northern Circle .. — 7,700 Central ,, .. — 900 Southern ,, .. — 9,600 Total .. — 18,200	*Northern Circle.*—It is proposed to limit the fellings in the Nallamalais, *Kurnool* district, where the timber stock has been too largely drawn upon by permit holders and timber stealers. Hence the decrease. *Central Circle.*—A decrease of Rs. 3,400 is estimated in *Nellore* and *Salem* owing, respectively, (1) to the improbability of any timber being felled in reserved forests by departmental agency, and (2) to the Remount depôt, Hosúr, requiring a smaller quantity of timber than was anticipated. The decrease is, however, in part counterbalanced by the increase of Rs. 2,500 anticipated in *Cuddapah* and *North Arcot* from (1) better prices expected to be realized for red wood, and (2) increased fellings of casuarina, respectively. *Southern Circle.*—A decrease of Rs. 17,400 occurs in *Madura*, *Tinnevelly* and *North Coimbatore*. In the first-named district, owing to various causes, arrangements have not yet been made to work out the budget proposals, and looking to the actuals of the first four months of the year, the Board does not think there is any likelihood of the budget figures being realized. It has therefore adopted the Collector's revised figures under all heads instead of keeping to the sanctioned estimate as proposed by the Conservator. In *Tinnevelly* departmental operations have been abandoned in the Northern range and Sankaranayinárkóyil taluk where it is deemed inadvisable to fell any timber at present. In *North Coimbatore* there has been an absence of demand at remunerative rates. The decrease in the foregoing districts is, however, partly counterbalanced by an increase of about Rs. 7,800 expected from the extended departmental operations in *North Malabar* and from the supply of 1,000 cubic feet of *rose-wood* from the *Nilgiris* to the Ordnance Department.	Rs. Northern Circle .. — 1,200 Central ,, .. + 10,900 Southern ,, .. + 46,600 Net result .. + 56,300	*Northern Circle.*—The decrease occurs mainly in the *Ganjám* district where it is proposed to carry out no departmental fellings except for the Ordnance Department. *Central Circle.*—The increase is expected to be derived from departmental working to be newly started in the Badvel range of the *Cuddapah* district and from supplies of timber to the gold mines from the *Salem* district. *Southern Circle.*—The increase is expected mainly (1) from the sale of a large quantity of timber in *North Malabar*, (2) by the disposal of teak saplings and miscellaneous timber cut during the current year under the provisions of the working plan for the Nilambúr and of the preliminary working scheme for the Karimpaya forests in *South Malabar*, and (3) by the sale of timber in the shape of mature and back-going trees in *Madura* and of miscellaneous timber in the Méttupálaiyam range in *South Coimbatore*.
	(*b*) Firewood and Charcoal.	Northern Circle .. — 1,700 Central ,, .. — 8,200 Southern ,, .. + 15,700 Net .. + 5,800	*Northern Circle.*—The decrease is attributed chiefly to delay in introducing the proposed coupe fellings in *Vizagapatam*. *Central Circle.*—The decrease occurs in *Trichinopoly* where it is proposed to fell railway fuel standing instead of working it departmentally. *Southern Circle.*—An increase of about Rs. 18,700 is anticipated from (1) coppice fellings in Palamedu and Kumaripatti ranges in *Madura*, (2) from coupe sales in the Mundanthorai working block in *Tinnevelly*, (3) from a large number of tenders for the erection of sandal stills in *South Canara*, and (4) from increased sales in *South Coimbatore*. This increase is, however, expected to be partly counterbalanced by a decrease of Rs. 3,000 in *North Coimbatore* where the results of departmental operations, introduced as an experimental measure, are not at all encouraging, the people preferring the old system of indiscriminate felling.	Northern Circle .. — 800 Central ,, .. + 1,100 Southern ,, .. + 800 Net .. + 1,100	*Northern Circle.*—A decrease of Rs. 2,500 occurs in *Bellary* where the full quantity of firewood to be cut under the provisions of the working plan in the Sandur forests is not expected to be sold during the year; but this decrease will be counterbalanced by an increase of about Rs. 1,400 expected from coupe fellings in *Vizagapatam* and of Rs. 300 in *Kurnool*. The increase in the *Central* and the *Southern Circles* is distributed in small sums over several districts.
	(*c*) Bamboos ..	Northern Circle .. — 2,600 Central ,, .. + 1,000 Southern ,, .. — 3,150 Net .. — 4,750	*Northern Circle.*—The decrease is due to the selling price in *Kurnool* having been over-estimated in the budget. *Central Circle.*—The increase is expected in *North Arcot* from supply to the Ordnance Department. *Southern Circle.*—The decrease is attributed to there being no necessity to cut bamboos departmentally in *South Canara*, as the floating of timber has been entrusted to contractors.	Northern Circle .. — 100 Central ,, .. — 50 Southern ,, .. + 1,150 Net .. + 1,000	The increase in the *Southern Circle* is due to the anticipated sale of a larger number of bamboos in *South Malabar*.
	(*d*) Sandalwood.	Southern Circle .. + 4,000	The increase is expected from the sale of the previous year's stock in *North Coimbatore*.	Central Circle .. + 6,700 Southern ,, .. — 1,900 Net .. + 4,800	*Central Circle.*—It is proposed to remove a larger quantity of sandalwood from the hill forests in *Salem* and to resume the felling of the produce in *North Arcot*. Hence the increase. *Southern Circle.*—A decrease of Rs. 3,000 occurs in *North Coimbatore* where it is proposed to restrict operations in view to more systematic working after an enumeration of the trees. This decrease is, however, partly counterbalanced by an increase of Rs. 1,100 in *Nilgiris* where the Conservator anticipates higher rates next year.
	(*e*) Minor produce.	Northern Circle .. — 1,450 Central ,, .. — 150 Southern ,, .. + 2,400 Net .. + 800	*Northern Circle.*—The decrease is due to slack collection of gall-nuts in *Gódávari* owing to low prices and to the abandonment of the idea of departmental collection of minor produce in *Vizagapatam*. *Southern Circle.*—The increase is expected (1) from the sale of minor produce collected departmentally in *South Coimbatore* before the introduction of the contract system in July last, (2) from the disposal of last year's stock in *South Malabar*, and (3) from the sale of produce collected departmentally in the Seegur range, *Nilgiris*.	Northern Circle .. + 950 Central ,, .. + 150 Southern ,, .. — 1,300 Net .. — 200	*Northern Circle.*—The increase is expected chiefly in *Gódávari* where it is proposed to collect a larger quantity of Karakai (*Terminalia chebula*) in the subdivision. *Southern Circle.*—The decrease is mainly consequent on the abandonment of departmental collection in *South Coimbatore* in favour of the contract system.
II. Timber, &c., removed by Consumers.	(*a*) Timber ..	Northern Circle .. + 300 Central ,, .. — 11,200 Southern ,, .. — 8,650 Net .. — 19,550	*Northern Circle.*—In view of the latest actuals, an increase of Rs. 5,900 is anticipated in *Kurnool* and *Bellary*, but this will be partly counterbalanced by a decrease of about Rs. 5,600 in *Ganjam*, *Kistna* and *Anantapur*, leaving a net increase of only Rs. 300. In *Ganjám* there is not so great a demand	Northern Circle .. + 3,300 Central ,, .. — 1,500 Southern ,, .. + 2,300 Net .. + 4,100	*Northern Circle.*—The increase is expected to accrue in *Ganjám* and *Kistna*. In the former renewals of larger quantities of miscellaneous timber in certain ranges have been budgeted for and in the latter district the present system of crediting revenue

Explanation of variations in the Revised estimate of 1895–96 and the Budget estimate of 1896–97, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*a*) Timber—*cont.*		for sâl trees as was expected. In *Kistna* and *Anantapur* the decrease is owing to the free removal of unclassified trees on unreserved areas and also to the fact that in the former district the revenue from tree-growth on lands assigned on darkhast is now credited to Land Revenue—Miscellaneous. *Central Circle.*—The decrease is distributed over almost all the districts and is attributed to the change in the system of crediting revenue from unreserved lands by which collections formerly credited to "Forests" are now being credited to "Land Revenue." *Southern Circle.*—A decrease of Rs. 10,150 is anticipated in *Madura*, *North Malabar* and *Tinnevelly* owing, respectively, (1) to the change in the control over unreserved lands, (2) to the extension of departmental working, and (3) to the discontinuance of the system under which trees were sold indiscriminately and without adequate supervision over fellings, &c. This decrease is, however, expected to be partly counterbalanced by an increase of Rupees 1,500 from removals of certain inferior timber in Palghat and Amarumpoliem ranges of *South Malabar*.		from tree-growth on lands assigned on darkhast to Land Revenue is to be altered. *Central Circle.*—The decrease is due to restriction of the license system in the *Cuddapah* and *Salem* districts. *Southern Circle.*—The increase is expected mainly in *South Coimbatore* and *Madura*. In the former larger quantities of timber are proposed to be sold, and in the latter the proposed re-transfer to the Forest Department of the control over forest produce in unreserved lands accounts for the increase (*vide* Board's Proceedings, Forest No. 594, dated 8th October 1895).
	(*b*) Firewood and Charcoal.	Rs. Northern Circle .. — 950 Central ,, .. + 50 Southern ,, .. — 4,700 Net .. — 5,600	*Northern Circle.*—A decrease of Rs. 4,000 is anticipated in *Gódávari* and *Kistna* owing to the credit of revenue from produce on lands assigned on darkhast to "Land Revenue" instead of to "Forests." This decrease will, however, be partly counterbalanced by an anticipated increase of about Rs. 3,000 in *Ganjám* and *Kurnool* based on a consideration of the latest actuals. *Southern Circle.*—A decrease of Rs. 6,300 is expected in *Madura* and *Tinnevelly*. The decrease in the former is in consequence of the proposed increase in the departmental operations for selling firewood, and in the latter it is due to the stoppage of sales of coupes on contract pending the preparation of simple working plans, but the decrease is expected to be partly made up by the sale of the right to cut and sell firewood in certain areas in Coondapoor and Kasaragod ranges of *South Canara*.	Rs. Northern Circle .. + 2,750 Central ,, .. — 2,050 Southern ,, .. + 8,000 Net .. + 8,700	*Northern Circle.*—The system under which in the *Gódávari* and *Kistna* districts unreserved lands at the disposal of Government were considered not to be under the control of the Forest Department is to be altered and the revenue from such lands will then be credited to "Forests." *Central Circle.*—The decrease is attributed (1) to the substitution of departmental working of fuel for the Madras Railway in *Cuddapah*, and (2) to the expected falling off in the revenue from unreserved lands in *Trichinopoly*. *Southern Circle.*—The increase occurs mainly in *South Canara*, *South Coimbatore* and *Madura*. In the first-named district it is due to the proposed sale of the right to cut and sell firewood in a larger number of blocks and in the other two the reasons assigned for the increase under II (*a*) hold good under this head also.
	(*c*) Bamboos ..	Northern Circle .. + 350 Central ,, .. + 17,100 Southern ,, .. + 1,300 Total .. + 18,750	*Central Circle.*—The increase is attributed to the better prices which are being realized in *Salem* and *North Arcot*. *Southern Circle.*—The increase is expected mainly in *Madura* and is based on a consideration of the latest actuals.	Northern Circle .. — 4,750 Central ,, .. — 800 Southern ,, .. + 1,550 Net .. — 4,000	*Northern Circle.*—The decrease occurs principally in *Gódávari* where large bamboos are reported to have died in all ranges below the gorge. *Southern Circle.*—The increase which is attributed by the Conservator to a larger demand occurs in *South Canara*, *Nilgiris* and *South Coimbatore*.
	(*d*) Grazing ..	Northern Circle .. + 13,800 Central ,, .. + 23,100 Southern ,, .. — 2,750 Net .. + 34,150	*Northern Circle.*—The increase is expected chiefly in *Kistna* and *Bellary*. In the former it has been calculated with reference to the average collection of the last two years, and in the latter it is attributed to improved arrangements and increase in the area of demarcated reserves. A decrease of over Rs. 2,000 in *Gódávari*, said to be chiefly due to the limitation of the number of cattle allowed to enter the reserves, is expected to be counterbalanced by an increase in *Vizagapatam* and *Anantapur*. *Central Circle.*—The increase has been estimated with reference to the actuals of the previous year. *Southern Circle.*—The decrease is anticipated in *South Coimbatore* and *Madura*. The unreserving of certain blocks in the Palladam taluk and the limitation of cattle-grazing in Méttupálaiyam account for the decrease in the first-named district, while in the other the sanctioned estimate has been reduced with reference to the actuals of the past year.	Northern Circle .. + 7,500 Central ,, .. + 5,900 Southern ,, .. + 600 Total .. + 14,000	*Northern Circle.*—The increase is expected to accrue in *Salem* and *Cuddapah*. In the former the latest actuals fully justify the increase and in the latter district also the revenue has been steadily increasing every year. The Conservator states that with more time to devote for the collection, the estimated increase should certainly be obtained. *Southern Circle.*—An increase of Rs. 2,100 is expected in *Nilgiris*, *Madura* and *North Malabar*, but it will be mostly counterbalanced by a decrease of Rupees 1,500 in *South Coimbatore* due to the reasons assigned in the revised estimate.
	(*e*) Minor produce.	Northern Circle .. + 24,800 Central ,, .. + 15,200 Southern ,, .. — 6,850 Net .. + 33,150	*Northern Circle.*—An increase of about Rs. 33,000 is expected from Tangedu (*Cassia auriculata*) bark leases in *Kurnool*, *Bellary* and *Anantapur* against a decrease of about Rs. 8,000 in *Ganjám*, *Gódávari* and *Kistna* due, respectively, to (1) want of transit rules to check the removals of minor produce from the agency, (2) stoppage of collection of revenue from Yellavaram and Polavaram agencies and from tamarind on village sites in rented villages, and (3) cessation of demand for stone for railway bridge work. *Central Circle.*—The increase is expected to accrue mainly in *Cuddapah* and *Salem*. In the former the *Cassia auriculata* bark has been sold throughout the district instead of only in part and in the latter district, an improved system of sale has been adopted. An increase of Rs. 5,000 expected from the sales of Tangedu (*Cassia auriculata*) bark in three taluks of the *Nellore* district will be counterbalaned by the decrease of an equivalent sum in the *Chingleput* district where the latest actuals are not encouraging. *Southern Circle.*—A decrease of Rs. 8,850, anticipated in *Madura*, *South Coimbatore*, *Malabar* and *Nilgiris* is partly counterbalanced by an increase of Rs. 2,000 expected in *Tinnevelly* in consequence of higher bids obtained at the recent sales. The decrease in the first-named four districts is due, respectively, (1) to the change of control over unreserved lands, (2) to the	Northern Circle .. — 7,300 Central ,, .. + 7,900 Southern ,, .. + 5,600 Net .. + 6,200	*Northern Circle.*—The decrease is anticipated in *Anantapur*, where the leasing of Tangedu bark will be confined to two taluks only. *Central Circle.*—The increase is expected to be realized from improved sales. *Southern Circle.*—The decrease anticipated in *Madura* and *South Coimbatore* in the revised estimate is not expected to recur next year.

Explanation of variations in the Revised estimate of 1895–96 and the Budget estimate of 1896–97, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*e*) Minor produce—*cont.*		low rates obtained, (3) to the stoppage of the collection of produce in certain blocks brought under special protection in the Northern division, and (4) to the collection of produce in the Seegur range by *departmental* agency.		
V. Miscellaneous	....	Rs. Northern Circle .. + 2,850 Central „ .. + 200 Southern „ .. + 3,500 Total .. + 6,550	The latest actuals fully justify the proposed increase.	Rs. Northern Circle .. — 150 Central „ .. — 1,050 Southern „ .. + 200 Net .. — 1,000	The variations in the different circles call for no special remark.

FOREST DEPARTMENT, MADRAS.

Expenditure II.—Forest A. "Conservancy and Works" and B. "Establishments."

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates respectively.

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
A. "*Conservancy and Works.*"					
I. Timber, &c., removed from the forests by Government Agency.	....	Rs. Northern Circle .. — 5,050 Central „ .. — 600 Southern „ .. — 8,650 Total .. —14,300	The revised estimates under the several sub-heads have been regulated generally with reference to the variations under the corresponding heads of receipts; but a few items of the sanctioned estimates especially under (*a*) Timber in the *Southern Circle* have been reduced in the revised estimate (without affecting the receipts) for the reason that fellings in *South Coimbatore* will be restricted to a quantity which can conveniently be transported without leaving any large stock in Forest depôts at the end of the season, while in *South Malabar* no hired elephants will be required for dragging timber, as a sufficient number of Government elephants are now available for the purpose.	Northern Circle .. + 3,450 Central „ .. + 8,150 Southern „ .. + 9,800 Total .. + 21,400	The increase in the *Central* and the *Southern Circles* is justified by the large increase budgeted for under the corresponding head of receipts, while that in the *Northern Circle* has been provided mainly for transporting to sale depôt all surplus stock of wood which may remain unsold in the Sandur forests, Bellary district.
II. Timber, &c., removed from the forests by consumers or purchasers.	....	Northern Circle .. + 2,700 Central „ .. — 2,100 Southern „ .. — 550 Net result .. + 50	The increase in the *Northern Circle* and the decrease in the *Southern Circle* are justified by the variations under the corresponding head of receipts. The decrease in the *Central Circle* is due mainly to a reduction in the number of permit-issuing staff in *Salem*.	Northern Circle .. + 3,550 Central „ .. + 950 Southern „ .. + 1,500 Total .. + 6,000	*Northern Circle.*—The increase is required on account of temporary establishments of watchers, &c., and for payment of commission on a larger amount of collections expected under timber and firewood. *Central Circle.*—The increase is stated to be required for extra establishment to supervise licensed fuel felling, &c. *Southern Circle.*—The increase is chiefly on account of temporary establishments.
III. Confiscated drift and waif-wood.	....	Northern Circle .. — 600	The decrease is due to the proposal to augment the driftwood establishment in *Gódávari* having been abandoned as unsuitable.	....	....
V. Rent of leased forests.	....	Southern Circle .. + 3,000	The increase occurs in *South Malabar* and is required for the adjustment of arrears of Kutti kanam (Stamp fee) due to jenmis (proprietors) of leased forests for trees felled in 1892–93 and 1893–94, the payment of which was withheld owing to certain boundary disputes which have now been settled.	Southern Circle .. — 4,200	The decrease is due to a smaller amount of Kutti kanam (Stamp fee) to be paid to the jenmis in *South Malabar*.
cc VI. Live and dead stock.	(*a*) Purchase of cattle.	Northern Circle .. + 3,500 Southern „ .. + 2,200 Total .. + 5,700	*Northern Circle.*—The increase is due to the purchase (at Sonepur) of two elephants for *Ganjám* and *Gódávari*. *Southern Circle.*—The increase is consequent on the proposed purchase of an elephant for the *Nilgiri district*.	Northern Circle .. — 5,500 Southern „ .. — 600 Total .. — 6,100	*Northern Circle.*—No new elephants are to be purchased. *Southern Circle.*—The decrease occurs in *South Coimbatore* where the Conservator provides a smaller amount for expenditure in connection with new captures of elephants and the payment of rewards, &c. *Note.*—Provision has been made for the purchase of a new elephant for *South Canara*.
....	(*b*) Feed and keep of cattle.	....	No important variations	Southern Circle .. + 2,400	Due to increase in the number of elephants requiring to be maintained.

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*c*) Stores, tools and plant.	Rs. Northern Circle .. + 650 Southern ,, .. — 1,350 Net .. — 700	*Northern Circle.*—The increase is estimated for purchasing survey instruments and furniture in *Vizagapatam* and for repairing forest boats in *Gódávari* and *Kistna*. *Southern Circle.*—The decrease is due chiefly to the postponement of the purchase of a wire rope for transport of forest produce in *North Coimbatore*.	Rs. Northern Circle .. + 2,400 Central ,, .. + 3,450 Southern ,, .. + 9,650 Total .. + 15,500	The variations in the *Northern* and *Central Circles* are small. The increase in the *Southern Circle* occurs in *South Coimbatore* where it is proposed to purchase a hydraulic ram and appliances with the necessary length of piping for supplying good water to Mount Stuart and also a circular sawing machine with the necessary appliances and a wire rope. In the absence of detailed information which the Board has not yet had time to call for, a lump sum of Rs. 9,000 has been provided under this head in the budgets of the three Circles on account of the supply of tents sanctioned in G.O. No. 616, Revenue, dated 7th September 1895.
VII. Communications and Buildings.	(*a*) Roads and bridges.	Northern Circle .. — 1,900 Central ,, .. — 350 Southern ,, .. — 2,000 Total .. — 4,250	*Northern Circle.*—It is found that the programme according to the sanctioned estimates in *Kurnool* and *Gódávari* cannot be worked up to. Hence the decrease. *Central Circle.*—The decrease is due to the savings expected in the allotment for the maintenance of the Tenmalai ghat road in *South Arcot* and to the transfer to A-VIII (*a*) of the provision for making roads in the Udaiyárpálaiyam Casan forests (*Trichinopoly*) as the roads are to be utilized mainly as coupe lines. *Southern Circle.*—A saving of about Rs. 3,900 is expected in *North Coimbatore* and *Madura* as the works provided for in the former division will not be completed and in the latter works for which there is no urgent necessity will be postponed. A part of these savings will, however, be utilized to meet the increase estimated in *South Coimbatore* (1) on account of the cost of repairs to the Anamalai-Setumadai road, (2) for completing the road from Setumadai to the foot of the Tekadi ghat, and (3) for the preliminary work in connection with the construction of a second timber slide from Tannipalam to Adivaram.	Northern Circle .. + 2,750 Central ,, .. + 1,550 Southern ,, .. — 1,900 Net .. + 2,400	The increase occurs mainly in *Gódávari* and *Kistna* (*Northern Circle*) and in *Salem* (*Central Circle*). With the completion of selection and of reservation and the expected augmentation of the subordinate forest establishment better progress is naturally expected to be made under this important head of work. In the *Southern Circle*, however, the programme under other heads does not seem to admit of the Conservator's providing for more than urgent works under this head. Hence the decrease.
	(*b*) Buildings.	Northern Circle .. — 1,500 Southern ,, .. + 900 Net .. — 600	*Northern Circle.*—The decrease occurs in the *Anantapur district*, where the construction of certain rest-houses has been ordered to lie over, pending the preparation of a type design for such buildings. *Southern Circle.*—An increase of Rs. 2,800 is required for completing certain works left unfinished last year in *Tinnevelly* and for the repair of a Range office building in *South Canara*, but a saving of about Rs. 2,000 is expected in *Madura* for the reasons explained under the preceding sub-head.	Northern Circle .. + 3,700 Central ,, .. + 500 Southern ,, .. + 8,200 Total .. + 12,400	The increase in the Northern Circle is due to the provision for rest-houses in Anantapur, while that in the Central Circle is trifling and calls for no special remark. The increase in the Southern Circle occurs mainly in *South Malabar* where several necessary and urgent works have been provided for.

	(*c*) Other works.	Northern Circle .. + 200 Central ,, .. — 100 Southern ,, .. + 1,700 Net .. + 1,800	*Northern Circle.*—The increase is stated to be required for completing a large well in the *Kurnool district*. *Southern Circle.*—The increase is reported to be necessary for sinking wells in *North Malabar*, *North Coimbatore* and *Tinnevelly*.	Northern Circle .. + 500 Southern ,, .. — 2,000 Net .. — 1,500	The increase in the *Northern Circle* occurs in *Kistna* where provision has been made for clearing silt from Hamsaladevi channel running through the Bandar forest reserve. The decrease in the *Southern Circle* occurs chiefly in *North Coimbatore* and *North Malabar*. In the first-named division no new wells will be constructed next year and in the second a smaller number has been provided for.
VIII. Organization, improvement and extension of forests.	(*a*) Demarcation.	Northern Circle .. — 400 Central ,, .. — 5,050 Southern ,, .. — 3,350 Total .. — 8,800	*Northern Circle.*—A saving of Rs. 2,400 is calculated in *Vizagapatam, Gódávari and Bellary;* but a sum of Rs. 2,000 of this saving is expected to be utilized in Kistna for carrying out the demarcation of certain settled reserves in Palnad and Vinukonda ranges. *Central Circle.*—The decrease occurs mainly in *Trichinopoly* where, owing to the re-survey and settlement of the district, progress in reservation has been retarded. *Southern Circle.*—The decrease is chiefly owing to the demarcation of certain reserves in North Coimbatore having been postponed on account of the difficulties connected with their settlement and that of certain others in the plain taluks of Erode, Dhárápuram and Karúr having been abandoned as they are to be disafforested.	Northern Circle .. + 5,500 Central ,, .. — 5,150 Southern ,, .. + 2,350 Net .. + 2,700	*Northern Circle.*—The increase occurs principally in *Ganjám*, *Kistna* and *Bellary*. In the first-named district it is proposed to cut new lines along the Agency boundary and in the other two districts provision has been made for the permanent demarcation of a greater length of boundary lines. *Central Circle.*—The decrease occurs mainly in *Chingleput* and *Trichinopoly* consequent on the proposal to abandon generally all blocks of less than one square mile each. *Southern Circle.*—The increased expenditure is stated to be required for the final demarcation of reserves in *South Malabar*, *South Coimbatore* and *Madura*.
	(*b*) Cost of Forest Settlement, compensation for land and rights.	Central Circle .. — 450 Southern ,, .. + 500 Net .. + 50	*Central Circle.*—A saving is calculated in *South Arcot* and *Salem* with reference to the latest actuals. *Southern Circle.*—The increase is due to the purchase of Woodstock Estate in *North Malabar* and to the payment of the value of the trees standing on the site taken up for the Kallai depôt in *South Malabar*.	Northern Circle .. — 1,100 Central ,, .. + 500 Southern ,, .. + 4,800 Net .. + 4,200	*Northern Circle.*—The decrease occurs mainly in Kurnool where it is not probable that any large extent of land will be acquired on payment of compensation. *Central Circle.*—The increase occurs in North Arcot where it is stated to be required when the demarcation of interior valleys in the Javadis is carried out, as the outlying patches of cultivation will probably have to be brought up. *Southern Circle.*—The increase occurs in *South Malabar* and is required to pay the value of improvements claimed by the owner of certain lands included in the new Amarampalam forest under settlement.
	(*c*) and (*d*) Surveys and working plans.	Northern Circle .. — 300 Central ,, .. + 3,000 Southern ,, .. + 1,300 Net .. + 4,000	*Central Circle.*—The increase is consequent upon the increased cost of the Survey of India Party and the preparation of new forest atlases. *Southern Circle.*—The increase is stated to be required for the preparation of working plans for certain reserves in the *Nilgiris*, for the sub-dividing of certain others in *North Coimbatore* into compartments of timber, sandalwood, &c., and for a draughtsman in *Madura*.	Northern Circle .. + 65,950 Central ,, .. — 65,600 Southern ,, .. + 3,350 Net .. + 3,700	The variations of the Northern and the Central Circles are due to provision having been made for the Survey of India Party in the former Circle where it has been arranged that the party should work next year. *Southern Circle.*—The increase is due mainly to provision having been made in South Canara to carry out the survey of the eastern portion of the Uppinangadi taluk and to connect each patch of occupation by plane table traverse.

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*e*) Sowing and planting.	Rs. Northern Circle .. — 650 Central ,, .. + 3,250 Southern ,, .. — 1,500 Net .. + 1,100	*Northern Circle.*—The decrease occurs mainly in *Ganjám* and has been calculated with reference to last year's actuals. *Central Circle.*—An increase of Rs. 1,000 and odd is estimated in *Nellore* for the watering of the extension (90 acres) of the casuarina plantations. A further increase of Rs. 2,200 under this head in *North Arcot* is due to the transfer of allotments on account of cultural operations from (*g*) "Other works" to (*e*) "Sowings and plantings." *Southern Circle.*—The decrease is expected mainly in *South Malabar* where the old plantations do not require weeding.	Rs. Northern Circle .. + 2,200 Central ,, .. + 750 Southern ,, .. + 3,450 Total .. + 6,400	*Northern Circle.*—The increase is chiefly on account of new plantations, cultural operations and watering charges in *Gódávari* and *Bellary*. *Central Circle.*—The increased provision is on account of plantation work in North Arcot. *Southern Circle.*—The increase occurs in *South Malabar* and is for the extension of the teak plantations by 80 acres in the Karimpaya reserve in accordance with the new working plan recently prepared by Mr. Lushington.
	(*f*) Protection from fire.	Central Circle .. — 3,250 Southern ,, .. + 1,000 Net .. — 2,250	*Central Circle.*—The decrease occurs chiefly in *Salem* and *Cuddapah*. In the former fire protective measures had to be restricted, the staff being employed upon selection of areas for reservation and in the latter, a bad fire season having resulted in large areas being burnt over; the services of the fire-patrols on these areas were dispensed with. *Southern Circle.*—The increase is estimated in Madura with reference to the actuals of the last year.	Northern Circle .. + 600 Central ,, .. + 3,400 Southern ,, .. + 1,400 Total .. + 5,400	*Northern Circle.*—An increased provision has been made in *Gódávari* in order to render fire-protection more effective. *Central Circle.*—The increase occurs in almost all the districts and is for affording increased protection. *Southern Circle.*—The increase is stated to be necessary chiefly in *Madura* and *Tinnevelly* for conducting operations in a more systematic manner.
	(*g*) Other works.	Northern Circle .. + 2,550 Central ,, .. — 4,000 Southern ,, .. — 1,300 Net .. — 2,750	*Northern Circle.*—The increase is required chiefly in *Kistna* to meet the cost of increased establishment of watchers in connection with the grazing scheme. *Central Circle.*—A nominal decrease of Rs. 2,200 in *North Arcot* has already been explained under (*e*) "Sowings and plantings." A decrease of about Rs. 2,000 occurs in *South Arcot* and *Trichinopoly*. In *South Arcot* the cutting of creepers will not be carried out in reserves proposed to be abandoned, as being less than one square mile, while in *Trichinopoly* the savings are due to the abolition of certain temporary watchers and to the abandonment of the proposal to cut and remove prickly-pear on the hills in the Manaparai sub-range. *Southern Circle.*—The decrease occurs in *South Malabar* and *South Canara*. In the former it is due to the postponement of the wire fencing of a certain reserve, pending the completion of its settlement and in the latter district savings are expected to accrue under temporary establishments.	Northern Circle .. + 2,600 Central ,, .. + 750 Southern ,, .. + 3,950 Total .. + 7,300	*Northern Circle.*—The increase is due to provision having been made for augmenting the staff of watchmen in *Anantapur* and *Bellary* and for improving the grazing grounds in the latter district. *Central Circle.*—The increase occurs in *Salem* where additional watchmen are reported to be indispensable for the new reserves under selection and settlement. *Southern Circle.*—The increase is on account of a larger staff of watchmen for *South Canara* and *North Coimbatore* and of certain works of improvement proposed for execution in the latter district.
IX. Miscellaneous.	..	Northern Circle .. + 1,900 Central ,, .. — 490 Net .. + 1,410	*Northern Circle.*—The increase is required for the payment of rewards to informers of forest offences.	Northern Circle .. + 150 Central ,, .. + 800 Southern ,, .. + 350 Total .. + 1,300	The variations do not call for any special remark.
Refunds and drawbacks.	..	+ 2,000	The actuals of the earlier months of the current year justify the increase proposed. *Note.*—There was an abnormal increase under this head during the past year. A part of this increase is accounted for by the explanation furnished in the revised estimate of that year, while the remaining portion is mainly due to the following causes:— (1) To the payment of mesne profits to the Zemindar of Singampatti in Tinnevelly district in the Singampatti Forest Appeal Case finally disposed of by the Privy Council in favour of the Zemindar, having been debited by the Accountant-General to this head instead of to A-VIII (*b*) as proposed in the revised estimate of 1894–95. (2) To the collections on account of tree-tax in *Trichinopoly* which were credited to "Forests" in 1893–94 having been transferred to "Land Revenue" in 1894–95 by debit to this head. (3) To the refund of a large sum to a sandalwood contractor in *North Coimbatore* being over-payment made by him before actual weighment of the wood. (4) To miscellaneous adjustments made in the Audit office in view to the rectification of erroneous credits.		
B. Establishments.	Salaries ..	+ 14,100	Under Conservators there has been an increase consequent upon the absence of Mr. Cherry on privilege leave in the earliest part of the year and the promotion of Mr. Hooper to act for him. But this increase was to a great extent counterbalanced by reason of officiating promotion to the 2nd grade of Conservators having been disallowed to Mr. Hooper who acted for Mr. Peet during his absence on special leave after the date of Mr. Cherry's departure on furlough. The increase under Superior officers is due (1) to the expected arrival of two new Assistant Conservators during the year, (2) to provision having been made for permanent as well as acting promotion for the Assistant Conservators in the 2nd grade, all of them, with the exception of Mr. Batchelor, having passed the prescribed tests, and (3) to the number of officers on furlough being less than was anticipated. The small increase of Rs. 1,000 under exchange compensation allowance is mainly due to the payment of the allowance to Mr. Eber Hardie as per G.O. No. 607, Finl., dated 23rd August 1895	+ 13,000	The increase is due to provision having been made for the full year for two new Assistant Conservators and for the promotion of Assistant Conservators, 2nd grade, to the 1st grade this year and to the expected return of Mr. Morgan from furlough during the year. The exchange compensation allowance calculated at the rate of 1*s.* 1*d.* (19$\frac{3}{13}$ per cent.) also exhibits a slight increase. The savings calculated are in connection with the absence on furlough of Messrs. Cherry and Morgan. No savings are provided for in the Central Circle as there is no likelihood of any officer in that Circle going on furlough; but, on the other hand, some of the officers in that Circle are expected to draw about Rs. 5,700 in the shape of acting allowances in addition to the pay provided for them by reason of their acting in higher grades.

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates, &c.—*cont.*

Budget head.	The revised estimate compared with the sanctioned estimate of the current year.			The budget estimate of 1896-97 compared with the revised estimate of the current year.		
	Sub-head.	Amount of variation.	Explanation.	Amount of variation.	Explanation.
		Rs.		Rs.	
	Establishments.	+ 4,400	The increase is chiefly due to the introduction of the revised scale of District Forest office establishments (involving an increased expenditure of Rs. 6,500 per annum) with effect from the 18th June 1895.	[+ 7,000	The increase under establishments is due (1) to diminution in the amount of savings anticipated in the Central Circle as it is proposed to utilize savings under Subordinate establishment to augment the temporary establishments, (2) to provision made for additional temporary foresters in the Northern Circle where the executive and protective staff is very weak, and (3) to the reversion of Mr. O'Neil, who was acting as Extra Assistant Conservator, to his permanent post of 1st-grade Ranger. The increase under office establishments is due to the introduction of the revised scale of District Forest office establishments and to provision made for temporary office establishments for Sub-Divisional and certain Range offices.
	Allowances ..	— 3,200	The savings expected occurs under Superior officers and Subordinate establishments and is justified by past year's actuals.	+ 4,000	The increase under travelling allowances is accounted for by the increases under "Salaries" and "Establishments" explained above.

Enclosures.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 1353, Mis., dated 18th September 1895:—

Read—endorsement of the Conservator of Forests, Southern Circle, dated 19th August 1895, No. 724.

Read—letter from the Conservator of Forests, Central Circle, dated 15th August 1895, No. 360.

Read—letter from the Conservator of Forests, Northern Circle, dated 24th August 1895, Dis. No. 225.

Abstract.—Forwarding annual appropriation report of receipts and charges for 1894–95.

Read—letter from the Conservator of Forests, Northern Circle, dated 26th August 1895, Dis. No. 230.

Abstract.—Requesting that certain explanation given may be substituted for that furnished in his letter No. 225 of 24th August 1895.

Read—letter from the Accountant-General, Madras, dated 28th August 1895, No. 2296.

Abstract.—Forwarding a statement of the accounts of 1893–94 and the budget and revised estimates of 1894–95, and requesting to be furnished with an explanation of the variations between the estimates and the accounts.

Read—Proceedings of the Board of Revenue (Land Revenue), No. 4561, Mis., dated 11th September 1895.

Abstract.—Furnishing to the Accountant-General, with remarks, an explanation of the variations between the revised estimate and actuals of 1894–95, and transferring the statements showing the variations under Income-tax and Forest revenue to the departments concerned.

Resolution—Forest No. 1353, Mis., dated 18th September 1895.

The Board resolves to forward to the Accountant-General the explanatory note showing the results of the comparison of the actuals of Forest revenue and expenditure for 1894–95 with the estimated figures of that year and the actuals of the previous year.

I.—Receipts.

2. (*i*) *Actuals of* 1894–95 *compared with those of* 1893–94.—The total receipts during 1894–95 fell short of those of the preceding year by about Rs. 53,000. The deficit occurred in the *Central* and the *Southern Circles*, principally under heads I and II as shown in the margin. In the *Central Circle*, the decrease under I was due mainly to non-collection of sandalwood in *North Arcot* and to the extraction of a smaller quantity of that produce in *Salem*. There was a large falling off under "timber" in the first-named district owing to short supply obtained from the Government coupes and under "minor produce" in *Nellore* owing to the inferiority of the year's crop and to a large stock remaining unsold at the end of the year. These decreases were, however, partially counterbalanced by improved sales of departmentally worked fuel in *North Arcot*, &c. The decrease under II was due partly to credit of revenue from timber on darkhast lands, &c., to "Land Revenue" instead of to "Forests" as formerly and partly to poor crops of minor produce in *Nellore* and *Cuddapah*. The decrease under "minor produce" in the other districts of the Circle was mostly counterbalanced by increased revenue consequent on supplies of railway fuel through contractors in *Salem*, better prices obtained for bamboos in that district and *North Arcot* and the more systematic collection of grazing fees in *South Arcot*, *Cuddapah*, &c. The deficit in the *Southern Circle* was due partly to sales of smaller quantities of timber in *South*

Circles.	I.	II.	III.	V.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Circle	+ 2,673	+ 13,214	+ 2,246	+ 7,165	+ 25,298
Central "	— 6,767	— 45,806	— 2,827	+ 6,972	— 48,428
Southern "	— 19,297	— 21,534	— 20	+ 10,834	— 30,017
Total ..	— 23,391	— 54,126	— 601	+ 24,971	— 53,147

Coimbatore and *South Malabar* (the sales during 1893–94 having been unusually large), and partly to the smaller revenue realized in *Madura* under "removals of timber and minor produce by consumers or purchasers." The decrease in Madura under "timber" is said to be the result of the order directing that only such revenue as was derived from lands over which the Forest department exercised actual control should be credited to "Forests" and that under "minor produce" is partly attributed to lower bids obtained during the year for minor produce leases and partly to the inflation of the receipts for 1893–94 by the collection of a large amount of outstandings of previous years.

In the *Northern Circle*, however, the revenue shows a net increase of about Rs. 25,000 notwithstanding a large deficit under II (*a*) "Timber" in *Ganjám* due to the cessation of the demand for sleepers from the East Coast Railway. The increase was owing mainly to improved arrangements made for the collection of revenue from minor produce in the Nallamalais in *Kurnool* and to the credit in the *Anantapur* district before the close of March 1895 of collections realized in advance on account of minor produce leases of 1895–96.

There was also an increase in all the three circles under head V on account of increased revenue realized from composition of forest offences and registration fees, notably in *Ganjám*, *South Arcot* and *South Malabar*.

3. (*ii*) *Actual receipts of* 1894–95 *compared with the sanctioned estimates of that year.*—The actual receipts of 1894–95, compared with the budget estimate of the year, show a net increase of Rs. 94,000 as noted in the margin.

		Rs.
I. Timber, &c., removed by Government Agency	—	52,994
II. Timber, &c., removed by purchasers	+	1,03,763
III. to V. Other Revenue	+	43,266
Net result	+	94,035

Under head I the actuals fell short of the budget estimate under all the sub-heads except (*a*) "timber" and "sandalwood." The increase under "timber" was the result of improved demand and better prices realized in *Kurnool*, *North* and *South Malabar* and the *Nilgiris* This increase was counterbalanced, however, to a large extent by short receipts in the *Central Circle* and by a heavy deficit in *Madura* and *South Coimbatore*. The decrease in the *Central Circle* was due mainly to the full quantity of timber not having been worked out in *North Arcot* owing, it is said, to the greater part of the establishment having been engaged in the selection, settlement and demarcation of reserves. The deficit in *Madura* was owing partly to the sanctioned plan of operations not having been fully carried out by the District Forest officer, who was new to the district and partly to the curtailment of departmental operations for want of adequate establishment and that in *South Coimbatore* was on account of the bad state of the roads in consequence of which much of the timber cut could not be removed.

4. The decrease under I (*b*) "firewood" occurred chiefly in *Madura*, *Nellore*, *North Coimbatore* and *Salem*. In *Madura*, the decrease was due to the causes already explained. In *Nellore*, it is reported that fuel could not be brought to depôt and it is observed also that the demand was slack. In *North Coimbatore*, the departmental operations were proposed purely as a tentative measure and it was found that there was no demand; and in *Salem*, owing to want of establishment, it was not possible to supply the Madras Railway as intended.

5. Under I (*c*) "bamboos," there was a small decrease of only Rs. 4,000, as departmental operations could not be carried out in *Gódávari*, *Trichinopoly*, *Madura* and *South Canara*.

6. Under I (*d*) "sandalwood," the increase resulted from the disposal of a larger quantity than had been estimated in *North Coimbatore* and the *Nilgiris*. There was, however, a decrease in *Salem*, due to restricted felling, the establishment having been engaged in selection, &c., of reserves.

7. The deficit under I (*e*) "minor produce" occurred in all the circles especially in *Gódávari*, *Nellore*, *South Coimbatore* and *Tinnevelly* and was due to the undermentioned causes. In *Gódávari*, the proposed departmental collections could not be undertaken. In *Nellore*, the crop of minor produce was generally poor and that collected was not disposed of during the year; in *South Coimbatore*, only a small quantity of cardamom and gall-nuts was obtained and in *Tinnevelly*, the collections were farmed out for want of establishment. The deficit was, however, partly counterbalanced by an increase of about Rs. 4,400 in *South Canara* where catechu was manufactured and sold to a larger extent than had been anticipated.

8. Under head II, there was an increase under all the sub-heads except (*a*) "timber" and (*b*) "firewood." Under "Timber," the decrease in the *Central Circle*, which amounted to Rs. 29,000, is attributed to the change in the system of crediting revenue from unreserved lands by which sums formerly credited to "Forests" have been credited to "Land revenue." The deficit in the *Southern Circle* is explained to be due partly to reduced demand in *North Coimbatore* and partly to the curtailment of operations in *Tinnevelly* in favour of departmental working. The above decreases were, however, partly counterbalanced by an increase in the *Northern Circle* chiefly from larger sales of trees on darkhast lands in *Bellary* and the collection of outstandings on account of teak poles sold in the previous year in *Gódávari*.

9. Under (*b*) "Firewood," the decrease in the *Northern* and *Central Circles* was partly counterbalanced by an increase in the *Southern Circle* consequent on increased demand. The decrease in the *Central Circle* is stated to be due generally to the absence of local demand and that in the *Northern Circle* to the failure to sell firewood standing in the Ramandrug forests in *Bellary*, and to the removal of firewood free of charge from unreserved lands in *Kistna*, and also to non-disposal of babul wood in the Guntúr working circle of that district. The deficit in the *Central Circle* would have been much greater if the districts of *Salem* and *Cuddapah* had not contributed a large increase from supply to railways.

10. The increase under "bamboos" occurred in the *Northern* and *Central Circles*, owing principally to the greater demand for the produce in *Gódávari* and *Salem* and to the higher rates obtained for removals from certain reserved forests in the latter district.

11. There was a large increase of about Rs. 80,000 under "grazing and fodder grass" distributed among the several circles as shown below:—

	Rs.
Northern Circle	35,000
Central ,, ...	43,000
Southern ,, ...	2,000
Total ...	80,000

The increased receipts in the *Northern Circle* were derived from *Kistna* where grazing areas have been brought completely under departmental control and worked over systematically. The increase in the *Central* and the *Southern Circles* occurrs in almost all the districts and is attributed generally to better arrangements made for the collection of grazing revenue.

12. The increase under II (*e*) "Other minor produce" was mostly contributed by *Kurnool* and *Anantapur* in the *Northern Circle* as already explained in paragraph 2 above. The increase was, however, partly counterbalanced by a decrease in the *Central* and the *Southern Circles* owing to poor crops of minor produce in almost all the districts of the former circle, and to low rates for avarum (*Cassia auriculata*) bark and reduced rents from topes and fruit trees realized in *North Coimbatore* and to the estimate having been over-sanguine in *Madura*.

13 The increase under "other revenue" occurs in all the circles and is accounted for by the explanation furnished for the increase under head V in paragraph 2 *supra*.

	Rs.
* Actuals	18,94,000
Revised estimate	19,00,000
Difference .. —	6,000

14. The actuals approximate to within Rs. 6,000 * of the revised estimate, the deficiency under head II being almost made up by the increase under head I.

II.—Expenditure.

15. The expenditure of 1894–95 fell short of the sanctioned and the revised estimates of that year and of the actuals of the previous year by Rs. 2,25,000, Rs. 80,000 and Rs. 35,000, respectively. The decrease under "A. Conservancy and Works" as compared with the previous year's actuals (Rupees 86,000) is due chiefly to the exclusion from the statement of actuals for 1894–95 of the expenditure on forest surveys (by the Government of India Survey Party) on which Rs. 63,000 were spent during the preceding year and partly to the short expenditure under A-I "Departmental fellings," A-VII (*a*) "Roads" and A-VIII (*a*) "Demarcation." The decrease under A-I is accounted for by the decrease under the corresponding head of receipts in the *Central* and the *Southern Circles* explained in paragraph 2 above, while that under "roads" and "demarcation" was due partly to the smaller outlay incurred in 1894–95 on roads in *North Arcot* and *North Coimbatore* and on demarcation in the former district, where the work had approached completion, and partly to the inadequacy of subordinate establishments generally as compared with the increase in the area under the control of the department on account of which less important works have had to be postponed.

—	Actuals, 1894–95.	Sanctioned estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1893–94.
	Rs.	Rs.	Rs.	Rs.
A. Conservancy and works ..	5,95,000	8,20,000	7,00,000	6,81,000
B. Establishments	7,25,000	7,25,000	7,00,000	6,74,000
Total ..	13,20,000	15,45,000	14,00,000	13,55,000

Under B. "Establishments," however, there was an increase of about Rs. 50,000 over the preceding year's actuals due mainly to the promotion of certain superior officers, to the four new Assistant Conservators who arrived in December 1893 having drawn pay for the full year and to the payment of higher rates of exchange compensation allowance.

16. The variations between the sanctioned estimate and the actuals arranged under the main heads "A and B" are shown in the margin. There was a decrease under all the budget heads except A-II. The short expenditure under I is accounted for generally by the explanations furnished under the corresponding head of receipts. It is also due partly to the use of Government elephants alone for dragging timber in *South Malabar* and to a smaller quantity of sandalwood extracted in *North Coimbatore*. The increased expenditure under II was due partly to the increase under the corresponding head of receipts and partly to the employment of a larger number of watchers than was provided for in the budget in *South Canara*, &c. The savings in expenditure under heads III to V are small and call for no special remark. The decrease under VII "Communications and buildings" and under VIII "Protection, &c., of forests" occurs in all the circles and is attributed generally to insufficiency of establishments and to postponement of operations in favour of more important works, such as selection, &c., of reserves. The short expenditure under the latter head was also in part due (1) to the non-adjustment of the expenditure on forest surveys by the Survey of India Party for which a provision of about Rs. 60,000 was made in the budget, (2) to the savings in expenditure under temporary draughtsmen and surveyors, (3) to the reduction in the cost of casuarina planting in the *Central Circle* and (4) to the non-extension of teak planting in *South Malabar*, the area sanctioned having been already planted up.

A. "Conservancy and works."

		Rs.
I. Timber, &c., removed by Government Agency	—	47,364
II. Timber, &c., removed by purchasers	+	7,745
III. to V. Other revenue	—	455
VII. Communications and buildings	—	54,982
VIII. Protection, improvement, &c., of Forests	—	1,17,108
VI. Live and dead stock and IX. Miscellaneous charges	—	12,467
Total	—	2,24,631

B. Establishments.

I. Salaries	+	20,934
II. & III. Travelling allowances and contingencies	—	21,145
Total	—	211

The savings under heads VI and IX were due chiefly to the non-purchase of an elephant, timber wagons and carts in *South Canara*, and of boats and tools in *Tinnevelly*; and to savings in the cost of "feed and keep" owing to the death of an elephant and the sale of certain others in the *Northern Circle* and to the cheaper rates at which provisions were procured for elephants in *South Coimbatore*.

17. Under B. "Establishments," the actual expenditure approximates very closely to the amount sanctioned in the budget estimate. There is, however, an increase of Rs. 21,000 under head I which is counterbalanced by an almost corresponding decrease under heads II and III. The increase under I was due partly to the promotion of Conservators, consequent on the absence of Mr. Popert on leave and the payment of increased rates of exchange compensation allowance to superior officers, and partly to the budget provision for the subordinate staff having been found to be insufficient to meet the cost of the permanent and temporary establishments as already explained by the Board in its explanatory remarks on the revised estimate for 1894–95. The decrease under II is the result of savings under travelling allowances of superior officers and of the subordinate staff consequent on absence on leave, &c. The decrease under III was due mainly to the subordinates' uniforms in the *Central Circle* not having been supplied in time to be paid for during the year.

18. The actuals as compared with the revised estimate exhibit a net decrease of Rs. 80,000 as noted in the margin. The variations under A. "Conservancy and works" are due more or less to the same causes as are explained above in the case of the difference between the actuals and the budget. The increase of Rs. 25,000 under B. occurs under the heads of salaries of Conservators and superior officers and those of office establishments and is due chiefly to the figures of the revised estimate sanctioned under these heads by the local Government having been reduced subsequently in the Civil budget estimate.

—	Actuals.	Revised estimate.	Difference.
	Rs.	Rs.	Rs.
A. Conservancy and works ..	5,95,000	7,00,000	— 1,05,000
B. Establishments...	7,25,000	7,00,000	+ 25,000
Total ..	13,20,000	14,00,000	— 80,000

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Accountant-General.

APPENDIX I.

Statement showing the cost of Temporary Establishments under "A. Conservancy and Works" in the three Circles during each of the years 1894-95, 1895-96 and 1896-97.

Budget heads.	Northern Circle.			Central Circle.			Southern Circle.			Total.		
	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I (a) Timber	745	964	816	958	864	828	2,780	2,920	3,384	4,484	4,748	5,028
(b) Firewood and charcoal	235	760	495	2,516	1,790	1,282	1,094	1,354	1,160	3,845	3,914	2,937
(c) Grass and other minor produce ..	..	..	60	269	300	300	652	572	18	921	872	378
II Timber, &c., removed from forests by consumers or purchasers.	26,492	35,770	40,152	15,376	16,562	16,380	19,579	16,868	16,168	61,447	69,200	72,700
III Confiscated drift and waifwood	1,470	1,690	2,056	..	..	..	..	..	..	1,470	1,690	2,056
VI (a) Purchase of cattle	..	..	..	..	..	..	..	96	..	168	96	..
(b) Feed and keep of cattle	680	1,274	994	..	263	..	6,846	7,720	9,420	7,526	9,257	10,414
(c) Stores, tool and plant	171	190	168	5	..	..	70	72	72	246	262	240
VII (a) Roads and bridges	..	..	..	182	512	264	..	..	..	182	512	264
(b) Buildings	1,834	2,099	1,091	1,102	1,007	1,310	2,166	2,060	96	2,936	3,145	2,496
VIII (a) Demarcation	521	791	600	2,458	2,291	2,388	2,166	7,096	7,000	5,145	10,446	17,768
(c) Surveys	5,473	8,100	6,768	4,002	4,801	4,000	6,971	7,096	7,000	16,446	19,997	17,768
(d) Sowing and planting	3,122	4,049	756	6,430	6,081	6,123	1,662	1,572	1,607	11,214	11,702	8,486
(g) Other works	10,271	14,187	18,428	28,789	31,229	32,112	12,716	17,868	28,394	51,776	63,284	78,934
IX (c) Other charges	..	..	..	..	..	..	143	144	144	143	144	144
Total ..	51,015	69,874	72,384	62,087	65,700	64,987	53,847	58,448	62,463	1,66,949	1,94,022	1,99,834

APPENDIX II.

STATEMENT showing the probable receipts and charges as worked out on the basis of the Actuals for the first five months of 1895–96.

	Receipts.			Charges.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sanctioned estimate for 1895–96	5,28,000	7,68,000	5,74,000	18,70,000	4,21,330	5,95,650	5,53,020	15,70,000
2. Actuals for the first five months of 1894–95	2,38,381	2,89,060	2,01,441	7,28,882	1,21,798	2,14,670	1,89,752	5,26,220
Actuals for the last seven months of 1894–95	3,50,401	4,53,208	3,61,538	11,65,147	2,33,353	2,48,042	3,19,810	8,01,205
						+ 64,000*		+ 64,000*
Total ..	5,88,782	7,42,268	5,62,979	18,94,029	3,55,151	4,62,712	5,09,562	13,27,425
						+ 64,000*		+ 64,000*
3. Actuals for the first five months of 1895–96	2,69,938	3,66,910	1,85,215	8,22,063	1,66,918	1,67,719	1,96,083	5,30,720
Probable figures for the last seven months of 1895–96 worked out in the proportion of the corresponding actuals of the previous year ..	3,96,787	5,75,267	3,32,416	13,14,101	3,20,792	2,43,795	3,30,480	8,72,414
Total ..	6,66,725	9,42,177	5,17,631	21,36,164	4,87,710	4,11,614	5,26,563	14,03,134
		21,26,533				14,26,787		
4. Estimate worked out in the proportion of the actuals for the first five months of the current year	6,47,851	8,80,584	4,44,516	19,72,961	4,00,603	4,02,526	4,70,599	12,73,728
5. Board's revised estimate for 1895–96	5,55,000	8,04,000	5,66,000	19,25,000	4,31,350	5,79,750	5,55,900	15,67,000

* Represents the probable cost of the Survey of India Party which has not yet been finally adjusted by the Accountant-General.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to Government, Revenue Department, dated 2nd November 1895, No. 3049 :—

With reference to Board's Proceedings, Mis. No. 1569, dated the 21st October 1895, submitting to Government the budget estimates of the Forest Department for 1896–97, I have the honour to offer the following remarks upon an examination of the sanctioned scale of establishments as therein given.

2. Provision has been made for two newly-appointed Assistant Conservators on Rs. 350 and for the District office establishments as newly organized (G.O., No. 674, Revenue, dated 7th October 1895, and Board's Proceedings, Forest No. 391, dated 3rd July 1895). The estimate worked out for the District office establishment (permanent and temporary) is in excess of the provision for 1895–96 by Rs. 7,872. Of this increase, Rs. 6,480 only are covered by the Government of India No. 655-F.—106-4, Revenue and Agriculture, dated 18th June 1895.

3. There is no information in this office regarding the nature of establishment for which an additional provision of Rs. 116 monthly, as shown above, is made in the proposed estimates for 1896–97. Under the sanction conveyed by the Government of India for the revised scale of District office establishments, all temporary hands should be dispensed with—*vide* paragraph 2 of Board's Proceedings referred to above.

4. The permanent and temporary establishments under Subordinate Forest and Depôt establishment must be separately shown in the districtwar numerical statement so as to admit of check with the figures in the body of the estimate. The estimates for the temporary establishments should be separated and given in manuscripts.

———

Order—No. 808, Revenue, dated 12th December 1895.

Forest No. 310.

With its Proceedings read above, the Board of Revenue submits the revised estimates of receipts and charges of the Madras Forest Department for the year 1895–96 and the budget estimates for 1896–97.

2. The Board's Proceedings with the several statements and the lengthy memoranda explaining the variations in the figures were received in manuscript in the Government office on the 22nd of October and it is stated that they were submitted in this form "with reference to paragraph 4 of G.O., No. 470, Financial, dated 22nd June 1895" which remarks that, in future, budget estimates "need not be sent to the Press for submission to Government in print as was done in 1894."

The order quoted by the Board was never intended to supersede the explicit directions contained in G.O., No. 1176, dated 9th December 1891, and repeated in section 120 of the Forest Code, which require the submission of the Forest Budget so as to reach Government *in print* by the 15th of October and the Board will be requested in future to arrange for its punctual submission in the proper form. The necessity of printing the papers after their receipt has on this occasion caused much extra labour in the Government office and has considerably delayed the issue of orders on the budget proposals.

3. The Conservator's revised estimates for the current year and the budget estimates for the ensuing year have been on the whole carefully prepared and are accepted subject to the slight modifications made therein by the Board. The explanations now furnished for the variations in the figures are fuller than those accompanying the last budget, but the Government considers that in future they should be made more complete by the addition to the explanatory memorandum of two columns explaining the variations between the actuals of the previous year and the revised estimates for the current year.

4. As regards the extra provision of Rs. 116 per mensem under Establishment objected to by the Accountant-General, the Government observes that, in the explanatory remarks, the Board has pointed out that the provision is made for "temporary

office establishments for sub-divisional and certain range offices," *i.e.*, for Assistant and Extra Assistant Conservators not in charge of districts (*vide* paragraph 8 of the Board's Proceedings in G.O., No. 402, dated 12th May 1893) and for certain Rangers to whom it has been or may be found necessary to give temporary relief pending the re-organization of the Subordinate Forest establishments other than those in District Forest offices. A statement in the prescribed form giving districtwar details of the establishments under "Subordinate Forest and Depôt establishments" has since been obtained from the Board and will be printed in continuation of the other appendices.

5. Orders on the question as to the respective functions of the Board and the Conservators in regard to the preparation of the consolidated estimates must be deferred until the Board's reply to G.O., No. 2346, dated 12th June 1895, is received.

6. The figures accepted by Government are :—

	Revised Estimates, 1895-96.	Budget Estimates, 1896-97.
	Rs.	Rs.
Receipts	19,25,000	20,16,000
Charges—		
11. Forests	15,67,000	16,70,000
1. Refunds and Drawbacks	7,000	6,000
Surplus	3,51,000	3,40,000

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

To the Board of Revenue (Land Revenue).
" the Financial Department.
" the Accountant-General.

Endorsement No. 808-A.

Copy to the Government of India, Revenue and Agricultural Department.

(Signed) E. GIBSON,
Secretary to Government.

Order—No. 1023, Financial, dated 18th December 1895.

The estimates are accepted.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Revenue Department.
" Accountant-General.
Editors' Table.

Exd A. Raitt.

APPENDIX.

APPENDIX.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.	Explanatory Remarks.
		Rs.	Rs.	Rs.	Rs.	
I.—Timber and other Produce removed from Forests by Government Agency	IXA	5,18,000	4,55,000	4,67,350	3,82,281	
II.—Timber and other Produce removed from Forests by Consumers or Purchasers	IXB	14,27,000	13,98,000	13,37,100	14,13,340	
III.—Confiscated Drift and Waif Wood . ..		12,000	12,000	12,100	12,269	
V.—Miscellaneous	IXC	59,000	60,000	53,450	86,139	
TOTAL ..		20,16,000	19,25,000	18,70,000	18,94,029	
IMPERIAL SHARE—ONE-HALF ...		10,08,000	9,62,500	9,35,000	9,47,015	
PROVINCIAL SHARE—ONE-HALF ...		10,08,000	9,62,500	9,35,000	9,47,014	

Detailed Account No. IXA.—FOREST—Timber and other Produce removed from Forests by Government Agency.

	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.				Budget Estimate, 1895–96.				Accounts, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	15,800	32,200	2,06,000	2,54,000	17,000	21,300	1,59,400	1,97,700	24,700	22,200	1,69,000	2,15,900	16,058	18,118	1,56,254	1,90,430
b. Firewood and Charcoal	11,800	1,22,400	69,100	2,03,300	12,600	1,21,300	68,300	2,02,200	14,300	1,29,500	52,600	1,96,400	6,356	90,100	37,424	1,33,880
c. Bamboos	3,500	1,200	4,500	9,200	3,600	1,250	3,350	8,200	6,200	250	6,500	12,950	3	978	2,116	3,097
d. Sandalwood	..	14,700	15,100	29,800	..	8,000	17,000	25,000	..	8,000	13,000	21,000	..	4,528	30,465	34,993
e. Grass and other Minor Produce	6,000	7,000	8,700	21,700	5,050	6,850	10,000	21,900	6,500	7,000	7,600	21,100	2,534	1,520	15,827	19,881
TOTAL ..	37,100	1,77,500	3,03,400	5,18,000	38,250	1,58,700	2,58,050	4,55,000	51,700	1,66,950	2,48,700	4,67,350	24,951	1,15,244	2,42,086	3,82,281

Detailed Account No. IXB.—FOREST—Timber and other Produce removed by Consumers or Purchasers.

a. Timber	1,15,900	56,300	26,600	1,98,800	1,12,600	57,800	24,300	1,94,700	1,12,300	69,000	32,950	2,14,250	1,26,990	53,488	25,944	2,06,422
b. Firewood and Charcoal	65,000	1,33,200	73,000	2,71,200	62,250	1,35,250	65,000	2,62,500	63,200	1,35,200	69,700	2,68,100	59,508	1,25,023	75,977	2,60,508
c. Bamboos	63,000	74,500	22,100	1,59,600	67,750	75,300	20,550	1,63,600	67,400	58,200	19,250	1,44,850	82,109	78,329	22,061	1,80,499
d. Grazing and Fodder Grass	1,21,500	1,31,600	63,100	3,16,200	1,14,600	1,25,700	62,500	3,02,200	1,00,200	1,02,600	65,250	2,68,050	1,25,675	1,26,512	61,135	3,13,322
e. Other Minor Produce	1,36,300	2,34,600	1,10,300	4,81,200	1,43,600	2,26,700	1,04,700	4,75,000	1,18,800	2,11,500	1,11,550	4,41,850	1,44,610	2,12,114	93,865	4,50,589
TOTAL ..	5,01,700	6,30,200	2,95,100	14,27,000	5,00,200	6,20,750	2,77,050	13,98,000	4,61,900	5,76,500	2,98,700	13,37,100	5,38,892	5,95,466	2,78,982	14,13,340

Detailed Account No. IXC.—FOREST—Miscellaneous.

a. Fines and Forfeitures	250	1,150	600	2,000	300	1,200	600	2,100	306	1,200	600	2,100	278	824	766	1,868
b. Refunds	200	1,300	300	1,800	250	1,350	300	1,900	950	1,350	300	2,600	2	976	..	978
c. Recoveries of over-payments in previous years ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
d. Other services	9,450	18,050	27,700	55,200	9,500	19,000	27,500	56,000	5,950	18,800	24,000	48,750	17,359	28,244	37,690	83,293
TOTAL ..	9,900	20,500	28,600	59,000	10,050	21,550	28,400	60,000	7,200	21,350	24,900	53,450	17,639	30,044	38,456	86,139

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
DIVIDED HEAD IMPERIAL SHARE.				
Forest	Rs. 3,000	Rs. 3,500	Rs. 2,500	Rs. 31,795
DIVIDED HEAD PROVINCIAL SHARE.				
Forest	3,000	3,500	2,500	31,796
TOTAL ..	6,000	7,000	5,000	63,591

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1896-97.	Revised Estimate, 1895-96.	Budget Estimate, 1895-96.	Accounts, 1894-95.
		Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	11A.	8,84,000	8,05,000	8,22,400	5,99,361
B.—Establishments	11B.	7,86,000	7,62,000	7,47,600	7,28,064
TOTAL ..		16,70,000	15,67,000	15,70,000	13,27,425
IMPERIAL SHARE ..		8,35,000	7,83,500	7,85,000	6,63,713
PROVINCIAL SHARE ..		8,35,000	7,83,500	7,85,000	6,63,712

Detailed Account No. 11A.—FOREST—

	Budget Estimate, 1896-97.				Revised Estimate, 1895-96.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Summary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency ..	21,100	86,500	1,06,000	2,13,600	17,650	78,350	96,200	1,92,200
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.	47,450	25,300	19,150	91,900	43,900	24,350	17,650	85,900
III.—Confiscated Drift and Waif Wood ..	2,750	400	350	3,500	2,800	450	350	3,600
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	10,000	..	7,300	17,300	10,000	..	11,500	21,500
VI.—Live and Dead Stock	8,700	5,450	40,150	55,100	12,000	2,000	29,500	43,500
VII.—Communications and Buildings	43,550	22,100	51,150	1,16,800	36,600	20,050	46,850	1,03,500
VIII.—Demarcation, Improvement and Extension of Forest	1,52,000	1,17,200	1,05,100	3,74,300	76,250	1,82,550	85,800	3,44,600
IX.—Miscellaneous	4,450	2,050	5,000	11,500	4,300	1,250	4,650	10,200
TOTAL ..	2,90,000	2,59,000	3,35,000	8,84,000	2,03,500	3,09,000	2,92,500	8,05,000
Details.								
I.—Timber and other Produce removed from the Forests by Government Agency—								
a. Timber	7,400	15,800	62,700	85,900	6,900	12,600	51,900	71,400
b. Firewood and Charcoal	8,400	64,500	35,900	1,08,800	6,200	60,900	35,400	1,02,500
c. Bamboos	1,500	650	1,350	3,500	1,500	150	1,250	2,900
d. Sandalwood	..	1,850	2,050	3,900	..	1,000	1,900	2,900
e. Grass and Other Produce	3,800	3,700	4,000	11,500	3,050	3,700	5,750	12,500
Total I.—Timber, &c., removed by Government Agency	21,100	86,500	1,06,000	2,13,600	17,650	78,350	96,200	1,92,200
VI.—Live and Dead Stock—								
a. Purchase of Cattle	..	..	4,200	4,200	5,500	..	4,800	10,300
b. Feed and keep of Cattle	3,300	..	23,400	26,700	3,500	..	21,000	24,500
c. Plant, Tools and Instruments	5,400	5,450	13,350	24,200	3,000	2,000	3,700	8,700
Total VI.—Live and Dead Stock ..	8,700	5,450	40,950	55,100	12,000	2,000	29,500	43,500

Explanatory Remarks.

A.—Conservancy and Works.

Budget Estimate, 1895-96.				Accounts, 1894-95.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22,700	78,950	1,04,850	2,06,500	13,115	62,854	84,329	1,60,298
41,200	26,450	18,200	85,850	30,892	24,248	25,275	80,415
3,400	500	300	4,200	2,590	227	98	2,915
10,000	10	8,500	18,510	10,000	20	8,120	18,140
7,650	2,500	28,600	38,750	10,970	1,229	28,488	40,687
39,800	20,500	46,250	1,06,550	22,033	12,801	37,972	72,806
75,050	1,89,050	89,150	3,53,250	49,800	93,916	71,057	2,14,773
2,400	1,740	4,650	8,790	2,226	1,051	6,050	9,327
2,02,200	3,19,700	3,00,500	8,22,400	1,41,626	1,96,346	2,61,389	5,99,361
10,400	12,750	65,000	88,150	6,252	8,964	51,286	66,502
6,750	61,350	31,800	99,900	5,272	50,467	21,660	77,399
1,500	150	3,350	5,000	1	564	246	811
..	1,000	1,900	2,900	..	462	2,746	3,208
4,050	3,700	2,800	10,550	1,590	2,397	8,391	12,378
22,700	78,950	1,04,850	2,06,500	13,115	62,854	84,329	1,60,298
2,000	..	2,600	4,600	6,700	..	5,968	12,668
3,300	500	20,950	24,750	1,862	..	18,813	20,675
2,350	2,000	5,050	9,400	2,408	1,229	3,707	7,344
7,650	2,500	28,600	38,750	10,970	1,229	28,488	40,687

EXPENDITURE.

DETAILED ACCOUNT No. 11A.—FOREST—A.—Conservancy and Works—*cont.*

DETAILS—*cont.*	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.				Budget Estimate, 1895–96.				Accounts, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VII.—COMMUNICATIONS AND BUILDINGS—																
a. Roads and Bridges	18,850	9,450	23,100	51,400	16,100	7,900	25,000	49,000	18,000	8,250	27,000	53,250	7,226	5,050	21,164	33,440
b. Buildings	23,000	11,900	25,900	60,800	19,300	11,400	17,700	48,400	20,800	11,400	16,800	49,000	13,922	6,624	15,141	35,687
c. Other Works	1,700	750	2,150	4,600	1,200	750	4,150	6,100	1,000	850	2,450	4,300	885	1,127	1,667	3,679
TOTAL VII.—COMMUNICATIONS AND BUILDINGS ..	43,550	22,100	51,150	1,16,800	36,600	20,050	46,850	1,03,500	39,800	20,500	46,250	1,06,550	22,033	12,801	37,972	72,806
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS—																
a. Demarcation	26,000	25,400	17,000	68,400	20,500	30,550	14,650	65,700	20,900	35,600	18,000	74,500	8,347	22,395	11,249	41,991
b. Compensation for Land and Rights ..	3,500	2,900	7,800	14,200	4,600	2,400	3,000	10,000	4,600	2,850	2,500	9,950	3,186	1,123	1,511	5,820
c. Surveys	‡ 71,050	5,600	12,350	89,000	8,800	71,900	10,800	91,500	9,100	69,400	10,700	89,200	6,169	5,537	7,904	19,610
d. Working Plans	3,700	1,200	3,000	7,900	..	500	1,200	1,700	11,250	25,250	16,800	53,300	8,400	20,488	15,313	44,201
e. Sowing and Planting	12,800	29,250	18,750	60,800	10,600	28,500	15,300	54,400	15,250	18,650	17,550	51,450	12,122	13,712	18,152	43,986
f. Protection from fire	15,850	18,800	19,950	54,600	15,250	15,400	18,550	49,200	15,250	37,300	23,600	74,850	11,576	30,661	16,928	59,165
g. Other Works	19,100	34,050	26,250	79,400	16,500	33,300	22,300	72,100	13,950							
TOTAL VIII.—DEMARCATION, &c. ..	1,52,000	1,17,200	1,05,100	3,74,300	76,250	1,82,550	85,800	3,44,600	75,050	1,89,050	89,150	3,53,250	49,800	93,916	71,057	2,14,773
IX.—MISCELLANEOUS—																
a. Law charges	500	1,000	300	1,800	500	650	250	1,400	500	650	400	1,550	350	348	235	933
b. Other charges	3,950	1,050	4,700	9,700	3,800	600	4,400	8,800	1,900	1,090	4,250	7,240	1,876	703	5,815	8,394
TOTAL IX.—MISCELLANEOUS ..	4,450	2,050	5,000	11,500	4,300	1,250	4,650	10,200	2,400	1,740	4,650	8,790	2,226	1,051	6,050	9,327

DETAILED ACCOUNT No. 11B.—FOREST—B.—Establishments.

Vide—APPENDIX D, PAGE

SUMMARY.																
Salaries	1,20,650	1,21,050	1,27,300	3,69,000	1,06,150	1,26,050	1,23,800	3,56,000	1,04,050	1,26,550	1,11,300	3,41,900	97,229	1,27,488	1,14,609	3,39,326
Establishments	70,800	88,200	91,000	2,50,000	69,000	86,000	88,000	2,43,000	63,900	87,300	87,400	2,38,600	64,776	86,051	85,165	2,35,992
Allowances	40,400	44,200	40,400	1,25,000	39,200	43,100	38,700	1,21,000	37,580	46,400	46,220	1,24,200	38,399	41,140	36,894	1,16,433
Contingencies	13,600	15,850	12,550	42,000	13,500	15,600	12,900	42,000	13,600	15,700	13,600	42,900	13,121	11,687	11,505	36,313
TOTAL ..	2,45,450	2,69,300	2,71,250	7,86,000	2,27,850	2,70,750	2,63,400	7,62,000	2,19,130	2,75,950	2,52,520	7,47,600	2,13,525	2,66,366	2,48,173	7,28,064

	Numbers.						Salaries.	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.		Budget Estimate, 1895–96.				Accounts, 1894–95.			
	1895–96.			1896–97.				Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	N.C.	C. C.	S. C.	N.C.	C. C.	S. C.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—	..	1	..	..	1	..	(*a*) Conservators—														
							1st Grade (1,600)	..	19,200	..	19,200			..	19,200	..	19,200				
	1	..	..	1	..	..	2nd ,, (1,350)	16,200	..	..	16,200	14,700	19,200	16,200	..	..	16,200	14,975	25,279	16,116	56,370
	..	..	1	..	..	1	3rd ,, (1,100)	..	..	13,200	13,200			..	..	13,200	13,200				
							(*b*) Superior Officers—														
							Deputy Conservators—														
	1	..	2	1	..	2	1st Grade (900)	10,800	..	21,600	32,400			10,800	..	21,600	32,400				
	..	2	2	..	2	2	2nd ,, (800)	..	19,200	19,200	38,400			..	19,200	19,200	38,400				
	3	3	1	2	3	2	3rd ,, (650)	15,600	23,400	15,600	54,600			23,400	23,400	7,800	54,600				
	3	2	2	4	1	2	4th ,, (550)	26,400	6,600	13,200	46,200			19,800	13,200	13,200	46,200				
							Assistant Conservators—														
	1	1	3	2	1	2	1st Grade (450)	10,800	5,400	10,800	27,000			5,400	5,400	16,200	27,000				
	1	2	..	1	2	2	2nd ,, (350)	4,200	8,400	8,400	21,000			4,200	8,400	..	12,600				
	1	2	*1	2	1	†1	Special Forest Settlement-officers (500)	12,000	9,000	3,000	24,000	78,200	91,700	9,000	12,000	3,000	24,000	73,156	87,173	85,117	2,45,446
							Survey Officer for Forest Settlement work	..	..	..	..			650	..	..	650				
							Extra Assistant Conservators—														
	..	..	2	1	..	1	1st Grade (350) Local allowance (50)	4,800	..	4,800	9,600			..	..	9,600	9,600				
	1	1	1	1	1	1	2nd Grade (300)	3,600	3,600	3,600	10,800			3,600	3,600	3,600	10,800				
	1	2	..	1	2	..	3rd ,, (250)	3,000	6,000	..	9,000			3,000	6,000	..	9,000				
	1	2	..	1	2	..	4th ,, (200)	2,400	4,800	..	7,200			2,400	4,800	..	7,200				
							Exchange compensation allowance	14,750	15,450	17,800	48,000	13,250	15,150	13,194	15,884	14,888	43,966	9,098	15,036	13,376	37,510
								1,24,550	1,21,050	1,31,200	3,76,800	..	..	1,11,644	1,31,084	1,22,288	3,65,016				
							Deduct—Probable Savings ..	*3,900*	..	*3,900*	*7,800*	..	..	*7,594*	*4,534*	*10,988*	*23,116*				
							Total Salaries ..	1,20,650	1,21,050	1,27,300	3,69,000	1,06,150	1,26,050	1,04,050	1,26,550	1,11,300	3,41,900	97,229	1,27,488	1,14,609	3,39,326

* Half the salary of this officer is debited to the Northern Circle. † Half the salary of this officer is debited to the Central Circle.
‡ This includes Rs. 64,000 for surveys by the Survey of India Party. In letter No. 3463-S, dated 27th November 1895, however, the Surveyor-General has fixed the estimate at Rs. 62,770.

Detailed Account No. 11B.—FOREST—

	Numbers. 1895–96. N.C.	C.C.	S.C.	Numbers. 1896–97. N.C.	C.C.	S.C.	Establishments.	Budget Estimate, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate. Northern Circle.	Central Circle.
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment—							(c) Subordinate Forest and Depôt Establishment—						
	16	23	22	16	23	22	Rangers 3 (150), 4 (125), 6 (100), 9 (80), 8 (60), 31 (50)	13,260	17,280	21,060	51,600		
	31	48	49	31	48	49	Deputy Rangers 27 (40), 37 (30), Foresters 9 (25), 51 (20), 4 (15).	9,600	15,180	17,160	41,940	43,000	57,500
	220	298	210	220	298	210	Forest Guards 35 (12), 50 (10), 25 (9), 113 (8), 203 (7), 302 (6).	17,808	25,656	19,920	63,384		
	..	..	..	13	18	8	Temporary establishment * ..	4,140	1,584	2,640	8,364		
	23	46	47	35	55	54	(d) Office Establishment— Clerks 2 (125), 1 (100), 1 (70), 20 (50), 6 (40), 15 (35), 5 (30), 21 (25), 24 (20), 23 (15), 26 (12) ..	12,960	17,256	17,748	47,964		
	73	75	66	71	69	58	Servants 9 (10), 2 (9), 52 (8), 52 (7), 83 (6)	5,820	5,712	5,100	16,632		
							Forest Settlement officers' establishments— 12 Clerks, 4 (50), 8 (20) .. 36 Servants 8 (11), 24 (8), 4 (7).	4,008	3,000	1,008	8,016		
							Do. for Survey officer for Forest Settlement work	..	..	..	..		
							Forest establishment in Board's office— Permanent establishment— 1 Assistant 250	1,000	1,000	1,000	3,000	26,000	28,500
							9 Clerks, 1 (100), 1 (75), 1 (50), 1 (40), 1 (30), 1 (25), 1 (20), 2 (15).	1,480	1,480	1,480	4,440		
							6 Servants, 2 (10), 1 (8), 2 (7), 1 (5).	188	188	188	564		
							Temporary establishment— 4 Clerks, 1 (75), 2 (35), 1 (20) ..	660	660	660	1,980		
	11	7	17	7	5	18	For temporary office establishments entertained in districts— Clerks 2 (25), 3 (20), 18 (15), 7 (12)	1,500	1,008	3,060	5,568		
	10	3	25	9	7	26	Servants 3 (8), 18 (7), 17 (6), 1 (5), 3 (4)	672	564	1,992	3,228		
								73,096	90,568	93,016	2,56,680	..	..
							Deduct—Probable Savings ..	*2,296*	*2,368*	*2,016*	*6,680*	..	..
							Total Establishments ..	70,800	88,200	91,000	2,50,000	69,000	86,000
							Allowances.						
Allowances—							Travelling allowance—						
							a. Conservators	3,500	3,000	3,000	9,500	3,500	3,000
							b. Superior Officers	17,000	18,500	17,000	52,500	16,500	17,500
							c. Subordinate Forest and Depôt Establishments	14,500	16,500	16,500	47,500	14,000	16,500
							d. Office Establishments	5,400	6,200	3,900	15,500	5,200	6,100
							Total Allowances ..	40,400	44,200	40,400	1,25,000	39,200	43,100
							Contingencies.						
Contingencies—							Stationery	70	80	50	200	60	70
							Carriage of Tents	2,600	2,500	2,100	7,200	2,500	2,600
							Rents, Rates and Taxes	1,230	1,070	500	2,800	1,140	930
							Official Postage	4,300	6,000	4,300	14,600	4,300	6,000
							Sundries	5,400	6,200	5,600	17,200	5,500	6,000
							Total Contingencies ..	13,600	15,850	12,550	42,000	13,500	15,600

* Scale—Ranger 1 (50); Deputy Rangers 2 (40), 11 (30); Foresters 3 (20), 5 (15); Forest Guards 17 (6).

B.—Establishments—*cont.*

1895–96. Southern Circle.	1895–96. Total.	Budget Estimate, 1895–96. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1894–95. Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		13,560	17,280	20,760	51,600				
57,500	1,58,000	9,600	15,180	17,160	41,940	40,633	56,768	55,538	1,52,939
		17,808	25,656	19,920	63,384				
		1,440	3,184	2,600	7,224				
		8,820	13,956	14,988	37,764				
		5,820	6,324	5,904	18,048				
		3,000	4,008	1,008	8,016				
		300	..	..	300				
30,500	85,000	1,000	1,000	1,000	3,000	24,143	29,283	29,627	83,053
		1,480	1,480	1,480	4,440				
		188	188	188	564				
		660	660	660	1,980				
		3,060	1,656	4,992	9,708				
..	..	66,736	90,572	90,660	2,47,968	..	..	..	..
..	..	*2,336*	*3,272*	*3,260*	*9,368*	..	..	..	..
88,000	2,43,000	63,900	87,300	87,400	2,38,600	64,776	86,051	85,165	2,35,992
3,000	9,500	3,300	3,000	3,000	9,300	3,286	2,770	3,332	9,388
16,000	50,000	15,600	19,400	16,200	51,200	17,041	16,258	14,664	47,963
16,000	46,500	13,550	17,830	17,420	48,800	12,606	16,639	15,314	44,559
3,700	15,000	5,130	6,170	3,600	14,900	5,166	5,473	3,584	14,523
38,700	1,21,000	37,580	46,400	40,220	1,24,200	38,399	41,140	36,894	,16,433
70	200	50	80	80	210	..	..	..	..
2,000	7,100	2,400	2,740	1,860	7,000	2,532	2,190	1,934	6,656
930	3,000	1,280	880	950	3,110	1,129	810	976	2,915
4,300	14,600	4,220	5,810	4,345	14,375	4,588	5,627	4,355	14,570
5,600	17,100	5,650	6,190	6,365	18,205	4,872	3,060	4,240	12,172
12,900	42,000	13,600	15,700	13,600	42,900	13,121	11,687	11,505	36,313

APPENDIX D (Imperial and Provincial)—*cont.*

11. Forest.

	Direction—Northern Circle.	Ganjam.	Vizagapatam.	Godâvari.	Kistna.	Kurnool.	Bellary.	Anantapur.	Direction—Central Circle.	Cuddapah.	Nellore.	Chingleput.	North Arcot.	South Arcot.	Salem.	Tanjore.	Trichinopoly.	Direction—Southern Circle.	Madura.	Tinnevelly.	North Coimbatore.	South Coimbatore.	Nilgiris.	North Malabar.	South Malabar.	South Canara.	Total.
																											8 4 6 9 8 31 27 37 9 51 4 35 50 25 113 203 302
																											1 2 11 3 5 17
Subordinate Forest and Depôt Establishment (Permanent).																											
Sub-Assistant Conservators, Rs. (150) ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Rangers, Rs. (125) ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Do. ,, (100) ..	:	:	2	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	2	:	:	:	:	2
Do. ,, (80) ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1	:	1
Do. ,, (60) ..	2	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	2
Do. ,, (50) ..	:	:	:	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1	:	:	2
Deputy Rangers, Rs. (40) ..	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	2
Do. ,, (30) ..	:	1	:	:	1	1	1	1	:	1	1	2	2	4	1	1	1	:	1	1	2	3	1	2	1	1	32
Foresters, Rs. (25) ..	:	:	:	:	2	:	3	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	6
Do. ,, (20) ..	:	:	2	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	2
Do. ,, (15) ..	:	:	:	:	:	:	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1
Forest Guards, Rs. (12) ..	:	:	:	:	:	:	3	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	3
Do. ,, (10) ..	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1
Do. ,, (9) ..	:	:	:	:	:	:	7	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	7
Do. ,, (8) ..	:	:	:	:	:	:	4	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	4
Do. ,, (7) ..	:	:	4	:	1	:	9	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	5
Do. ,, (6) ..	:	:	6	:	5	:	18	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	9
	:	:	7	:	7	:	13	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	15
	:	:	:	:	7	:	29	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	29
	:	:	:	:	10	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	10
	:	:	:	:	21	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	21
Subordinate Forest and Depôt Establishment (Temporary).																											
Rangers, Rs. (60) ..	:	:	:	:	:	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1
Deputy Rangers, Rs. (40) ..	:	:	:	:	:	:	1	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	1
Do. ,, (30) ..	6	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	6
Foresters, Rs. (20) ..	:	:	:	:	:	5	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	5
Do. ,, (15) ..	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:	:
Forest Guards, Rs. (6) ..	:	:	:	:	:	:	:	:	:	2	:	17	:	:	:	:	:	:	:	:	:	:	:	:	:	:	17

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue (Land Revenue), Forest Mis. No. 1569, dated 21st October 1895 :—

Read—File of budget estimates received from Forest Settlement-officers, Collectors and Conservators of Forests, and also statements received from the Accountant-General.

Resolution—Forest No. 1569, Mis., dated 21st October 1895.

The Board resolves to submit to Government the revised and the budget estimates of the Forest Department for 1895–96 and 1896–97, respectively. The estimates are submitted in manuscript with reference to paragraph 4 of G.O. No. 470, Financial, dated 22nd June 1895.

2. In accordance with the wishes expressed by Government in its Order, Mis. No. 2346, Revenue, dated 12th June 1895, the Conservators were instructed this year to prepare, from the district budgets received by them, statements showing the figures they would adopt for the revised and the budget estimates, together with an explanatory note dealing with the figures of the Circle as a whole and giving the reasons for all large variations. The district budgets, together with these statements and explanatory notes were required to be submitted to the Board, so as to reach its office not later than the 8th September ; but owing to interruptions in the postal communication, the budgets for the Northern Circle were not received by the Board until the 16th idem.

3. With the delegation of larger powers in the compilation of budgets to the Conservators, it is understood that the work of the Board is in future to be confined to that of reviewing the Conservators' proposals ; but, on the present occasion, owing to the want of uniformity and in some cases the defective nature of the summaries and notes forwarded by the Conservators, the Board while adopting the latter's figures has had to search for the justification or explanation of them through the district budgets. Arrangements will accordingly be made for the Conservators' summaries being hereafter accompanied by a statement of explanations in the form adopted this year by the Board. These statements will be carefully checked with the district budgets in the Board's office and can, if required, be forwarded on to Government. The Board's Resolution will then be limited to a general review of the figures and an explanation of its reasons for any departures from the Conservators' recommendations.

4. *The Accounts of* 1894–95.—The variations in the actuals of 1894–95 as compared with the estimates for that year and the actuals of the preceding year have been already explained on a requisition from the Accountant-General (*vide* Board's Proceedings, Forest No. 1353, Mis., dated 18th September 1895), a copy of which is herewith submitted. The Accountant-General has since furnished revised figures of actuals which have been entered in the Board's budget. The revised figures do not, however, materially affect the explanations already furnished. It will be noted that the actuals under "Charges" do not include the expenditure on forest surveys by the Survey of India Party, the item not having been yet adjusted.

5. *The Revised Estimate of* 1895–96 *and the Budget Estimate of* 1896–97.—The Board has adopted generally the figures proposed by the Conservators except in regard to the figures of the revised estimate of the Madura district (Southern Circle), in fixing which the Collectors' figures have been followed for reasons assigned under Receipts—I (*a*) "Timber" in the Board's explanatory note. The following tabular statement exhibits the figures of the revised and the budget estimates as now submitted to Government:—

Statement of Receipts and Charges of the Revised and the Budget Estimates of 1895–96 and 1896–97 respectively.

—	Budget estimate, 1896–97.				Revised estimate, 1895–96.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	5,55,000	8,31,000	6,30,000	20,16,000	5,55,000	8,04,000	5,66,000	19,25,000
Charges.								
A. Conservancy and Works.	2,90,000	2,59,000	3,35,000	8,84,000	2,03,500	3,09,000	2,92,500	8,05,000
B. Establishments	2,45,450	2,69,300	2,71,250	7,86,000	2,27,850	2,70,750	2,63,400	7,62,000
Total ..	5,35,450	5,28,300	6,06,250	16,70,000	4,31,350	5,79,750	5,55,900	15,67,000
Surplus ..	19,550	3,02,700	23,750	3,46,000	1,23,650	2,24,250	10,100	3,58,000

—	Budget estimate, 1895–96.				Accounts, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts	5,28,000	7,68,000	5,74,000	18,70,000	5,88,782	7,42,268	5,62,979	18,94,029
Charges.								
A. Conservancy and Works.	2,02,200	3,19,700	3,00,500	8,22,400	1,41,626	1,96,346 + *64,000*	2,61,389	5,99,361 + *64,000*
B. Establishments	2,19,130	2,75,950	2,52,520	7,47,600	2,13,525	2,66,366	2,48,173	7,28,064
Total ..	4,21,330	5,95,650	5,53,020	15,70,000	3,55,151	4,62,712 + *64,000*	5,09,562	13,27,425 + *64,000*
Surplus ..	1,06,670	1,72,350	20,980	3,00,000	2,33,631	2,79,556 — *64,000*	53,417	5,66,604 — *64,000*

Note.—The italic entries against A. "Conservancy and Works" (Charges) of the accounts of 1894–95 represent the probable cost of the Survey of India Party which has not yet been finally adjusted by the Accountant-General.

6. The usual statement showing the cost of temporary establishments under A. "Conservancy and Works" and the statement of probable receipts and charges worked

out on the basis of the actuals of the first five months of the current year as required in paragraph 6 of G.O., No. 831, Revenue, dated 22nd November 1894, are appended.

7. With reference to G.O., Mis. No. 2438, Revenue, dated 19th June 1895, a duplicate copy of the Board's budget estimate under B. "Establishments" will be forwarded to the Accountant-General, who will be requested to verify the provision made therein with the sanctioned scale and to report to Government.

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department,
with the budget estimates, explanatory memoranda,
and appendices and a copy of Board's Proceedings,
Forest No. 1353, Mis., dated 18th September 1895.
" Accountant-General (paragraph 7 of the Resolution), with
duplicate copy of the budget estimate
under B. "Establishments."

FOREST DEPARTMENT, MADRAS.

Receipts IX.—Forest.

Explanation of variations in the Revised estimate of 1895-96 and the Budget estimate of 1896-97, as compared with the sanctioned and the revised estimates, respectively, of 1895-96.

Budget head.	Sub-head.	The revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1896-97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
I. Timber, &c., removed from forests by Government Agency.	(a) Timber ..	Rs. Northern Circle .. — 7,700 Central ,, .. — 900 Southern ,, .. — 9,600 Total .. — 18,200	*Northern Circle.*—It is proposed to limit the fellings in the Nallamalais, *Kurnool* district, where the timber stock has been too largely drawn upon by permit holders and timber stealers. Hence the decrease. *Central Circle.*—A decrease of Rs. 3,400 is estimated in *Nellore* and *Salem* owing, respectively, (1) to the improbability of any timber being felled in reserved forests by departmental agency, and (2) to the Remount depôt, Hosúr, requiring a smaller quantity of timber than was anticipated. The decrease is, however, in part counterbalanced by the increase of Rs. 2,500 anticipated in *Cuddapah* and *North Arcot* from (1) better prices expected to be realized for red wood, and (2) increased fellings of casuarina, respectively. *Southern Circle.*—A decrease of Rs. 17,400 occurs in *Madura*, *Tinnevelly* and *North Coimbatore*. In the first-named district, owing to various causes, arrangements have not yet been made to work out the budget proposals, and looking to the actuals of the first four months of the year, the Board does not think there is any likelihood of the budget figures being realized. It has therefore adopted the Collector's revised figures under all heads instead of keeping to the sanctioned estimate as proposed by the Conservator. In *Tinnevelly* departmental operations have been abandoned in the Northern range and Sankaranayinárkóyil taluk where it is deemed inadvisable to fell any timber at present. In *North Coimbatore* there has been an absence of demand at remunerative rates. The decrease in the foregoing districts is, however, partly counterbalanced by an increase of about Rs. 7,800 expected from the extended departmental operations in *North Malabar* and from the supply of 1,000 cubic feet of *rose-wood* from the *Nilgiris* to the Ordnance Department.	Rs. Northern Circle .. — 1,200 Central ,, .. + 10,900 Southern ,, .. + 46,600 Net result .. + 56,300	*Northern Circle.*—The decrease occurs mainly in the *Ganjám* district where it is proposed to carry out no departmental fellings except for the Ordnance Department. *Central Circle.*—The increase is expected to be derived from departmental working to be newly started in the Badvel range of the *Cuddapah* district and from supplies of timber to the gold mines from the *Salem* district. *Southern Circle.*—The increase is expected mainly (1) from the sale of a large quantity of timber in *North Malabar*, (2) by the disposal of teak saplings and miscellaneous timber cut during the current year under the provisions of the working plan for the Nilambúr and of the proliminary working scheme for the Karimpaya forests in *South Malabar*, and (3) by the sale of timber in the shape of mature and back-going trees in *Madura* and of miscellaneous timber in the Méttupálaiyam range in *South Coimbatore*.
	(b) Firewood and Charcoal.	Northern Circle .. — 1,700 Central ,, .. — 8,200 Southern ,, .. + 15,700 Net .. + 5,800	*Northern Circle.*—The decrease is attributed chiefly to delay in introducing the proposed coupe fellings in *Vizagapatam*. *Central Circle.*—The decrease occurs in *Trichinopoly* where it is proposed to fell railway fuel standing instead of working it departmentally. *Southern Circle.*—An increase of about Rs. 18,700 is anticipated from (1) coppice fellings in Palamedu and Kumaripatti ranges in *Madura*, (2) from coupe sales in the Mundanthorai working block in *Tinnevelly*, (3) from a large number of tenders for the erection of sandal stills in *South Canara*, and (4) from increased sales in *South Coimbatore*. This increase is, however, expected to be partly counterbalanced by a decrease of Rs. 3,000 in *North Coimbatore* where the results of departmental operations, introduced as an experimental measure, are not at all encouraging, the people preferring the old system of indiscriminate felling.	Northern Circle .. — 800 Central ,, .. + 1,100 Southern ,, .. + 800 Net .. + 1,100	*Northern Circle.*—A decrease of Rs. 2,500 occurs in *Bellary* where the full quantity of firewood to be cut under the provisions of the working plan in the Sandur forests is not expected to be sold during the year; but this decrease will be counterbalanced by an increase of about Rs. 1,400 expected from coupe fellings in *Vizagapatam* and of Rs. 300 in *Kurnool*. The increase in the *Central* and the *Southern Circles* is distributed in small sums over several districts.
	(c) Bamboos ..	Northern Circle .. — 2,600 Central ,, .. + 1,000 Southern ,, .. — 3,150 Net .. — 4,750	*Northern Circle.*—The decrease is due to the selling price in *Kurnool* having been over-estimated in the budget. *Central Circle.*—The increase is expected in *North Arcot* from supply to the Ordnance Department. *Southern Circle.*—The decrease is attributed to there being no necessity to cut bamboos departmentally in *South Canara*, as the floating of timber has been entrusted to contractors.	Northern Circle .. — 100 Central ,, .. — 50 Southern ,, .. + 1,150 Net .. + 1,000	The increase in the *Southern Circle* is due to the anticipated sale of a larger number of bamboos in *South Malabar*.
	(d) Sandalwood.	Southern Circle .. + 4,000	The increase is expected from the sale of the previous year's stock in *North Coimbatore*.	Central Circle .. + 6,700 Southern ,, .. — 1,900 Net .. + 4,800	*Central Circle.*—It is proposed to remove a larger quantity of sandalwood from the hill forests in *Salem* and to resume the felling of the produce in *North Arcot*. Hence the increase. *Southern Circle.*—A decrease of Rs. 3,000 occurs in *North Coimbatore* where it is proposed to restrict operations in view to more systematic working after an enumeration of the trees. This decrease is, however, partly counterbalanced by an increase of Rs. 1,100 in *Nilgiris* where the Conservator anticipates higher rates next year.
	(e) Minor produce.	Northern Circle .. — 1,450 Central ,, .. — 150 Southern ,, .. + 2,400 Net .. + 800	*Northern Circle.*—The decrease is due to slack collection of gall-nuts in *Gódávari* owing to low prices and to the abandonment of the idea of departmental collection of minor produce in *Vizagapatam*. *Southern Circle.*—The increase is expected (1) from the sale of minor produce collected departmentally in *South Coimbatore* before the introduction of the contract system in July last, (2) from the disposal of last year's stock in *South Malabar*, and (3) from the sale of produce collected departmentally in the Seegur range, *Nilgiris*.	Northern Circle .. + 950 Central ,, .. + 150 Southern ,, .. — 1,300 Net .. — 200	*Northern Circle.*—The increase is expected chiefly in *Gódávari* where it is proposed to collect a larger quantity of Karakai (*Terminalia chebula*) in the subdivision. *Southern Circle.*—The decrease is mainly consequent on the abandonment of departmental collection in *South Coimbatore* in favour of the contract system.
II. Timber, &c., removed by Consumers.	(a) Timber ..	Northern Circle .. + 300 Central ,, .. — 11,200 Southern ,, .. — 8,650 Net .. — 19,550	*Northern Circle.*—In view of the latest actuals, an increase of Rs. 5,900 is anticipated in *Kurnool* and *Bellary*, but this will be partly counterbalanced by a decrease of about Rs. 5,600 in *Ganjam*, *Kistna* and *Anantapur*, leaving a net increase of only Rs. 300. In *Ganjám* there is not so great a demand	Northern Circle .. + 3,300 Central ,, .. — 1,500 Southern ,, .. + 2,300 Net .. + 4,100	*Northern Circle.*—The increase is expected to accrue in *Ganjám* and *Kistna*. In the former renewals of larger quantities of miscellaneous timber in certain ranges have been budgeted for and in the latter district the present system of crediting revenue

Explanation of variations in the Revised estimate of 1895-96 and the Budget estimate of 1896-97, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1896-97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*a*) Timber—*cont.*		for sál trees as was expected. In *Kistna* and *Anantapur* the decrease is owing to the free removal of unclassified trees on unreserved areas and also to the fact that in the former district the revenue from tree-growth on lands assigned on darkhast is now credited to Land Revenue—Miscellaneous. *Central Circle.*—The decrease is distributed over almost all the districts and is attributed to the change in the system of crediting revenue from unreserved lands by which collections formerly credited to "Forests" are now being credited to "Land Revenue." *Southern Circle.*—A decrease of Rs. 10,150 is anticipated in *Madura*, *North Malabar* and *Tinnevelly* owing, respectively, (1) to the change in the control over unreserved lands, (2) to the extension of departmental working, and (3) to the discontinuance of the system under which trees were sold indiscriminately and without adequate supervision over fellings, &c. This decrease is, however, expected to be partly counterbalanced by an increase of Rupees 1,500 from removals of certain inferior timber in Palghat and Amarumpoliem ranges of *South Malabar*.		from tree-growth on lands assigned on darkhast to Land Revenue is to be altered. *Central Circle.*—The decrease is due to restriction of the license system in the *Cuddapah* and *Salem* districts. *Southern Circle.*—The increase is expected mainly in *South Coimbatore* and *Madura*. In the former larger quantities of timber are proposed to be sold, and in the latter the proposed re-transfer to the Forest Department of the control over forest produce in unreserved lands accounts for the increase (*vide* Board's Proceedings, Forest No. 594, dated 8th October 1895).
	(*b*) Firewood and Charcoal.	Rs. Northern Circle .. — 950 Central ,, .. + 50 Southern ,, .. — 4,700 Net .. — 5,600	*Northern Circle.*—A decrease of Rs. 4,000 is anticipated in *Gódávari* and *Kistna* owing to the credit of revenue from produce on lands assigned on darkhast to "Land Revenue" instead of to "Forests." This decrease will, however, be partly counterbalanced by an anticipated increase of about Rs. 3,000 in *Ganjám* and *Kurnool* based on a consideration of the latest actuals. *Southern Circle.*—A decrease of Rs. 6,300 is expected in *Madura* and *Tinnevelly*. The decrease in the former is in consequence of the proposed increase in the departmental operations for selling firewood, and in the latter it is due to the stoppage of sales of coupes on contract pending the preparation of simple working plans, but the decrease is expected to be partly made up by the sale of the right to cut and sell firewood in certain areas in Coondapoor and Kasaraged ranges of *South Canara*.	Rs. Northern Circle .. + 2,750 Central ,, .. — 2,050 Southern ,, .. + 8,000 Net .. + 8,700	*Northern Circle.*—The system under which in the *Gódávari* and *Kistna* districts unreserved lands at the disposal of Government were considered not to be under the control of the Forest Department is to be altered and the revenue from such lands will then be credited to "Forests." *Central Circle.*—The decrease is attributed (1) to the substitution of departmental working of fuel for the Madras Railway in *Cuddapah*, and (2) to the expected falling off in the revenue from unreserved lands in *Trichinopoly*. *Southern Circle.*—The increase occurs mainly in *South Canara*, *South Coimbatore* and *Madura*. In the first-named district it is due to the proposed sale of the right to cut and sell firewood in a larger number of blocks and in the other two the reasons assigned for the increase under II (*a*) hold good under this head also.
	(*c*) Bamboos ..	Northern Circle .. + 350 Central ,, .. + 17,100 Southern ,, .. + 1,300 Total .. + 18,750	*Central Circle.*—The increase is attributed to the better prices which are being realized in *Salem* and *North Arcot*. *Southern Circle.*—The increase is expected mainly in *Madura* and is based on a consideration of the latest actuals.	Northern Circle .. — 4,750 Central ,, .. — 800 Southern ,, .. + 1,550 Net .. — 4,000	*Northern Circle.*—The decrease occurs principally in *Gódávari* where large bamboos are reported to have died in all ranges below the gorge. *Southern Circle.*—The increase which is attributed by the Conservator to a larger demand occurs in *South Canara*, *Nilgiris* and *South Coimbatore*.
	(*d*) Grazing ..	Northern Circle .. + 13,800 Central ,, .. + 23,100 Southern ,, .. — 2,750 Net .. + 34,150	*Northern Circle.*—The increase is expected chiefly in *Kistna* and *Bellary*. In the former it has been calculated with reference to the average collection of the last two years, and in the latter it is attributed to improved arrangements and increase in the area of demarcated reserves. A decrease of over Rs. 2,000 in *Gódávari*, said to be chiefly due to the limitation of the number of cattle allowed to enter the reserves, is expected to be counterbalanced by an increase in *Vizagapatam* and *Anantapur*. *Central Circle.*—The increase has been estimated with reference to the actuals of the previous year. *Southern Circle.*—The decrease is anticipated in *South Coimbatore* and *Madura*. The unreserving of certain blocks in the Palladam taluk and the limitation of cattle-grazing in Méttupálaiyam account for the decrease in the first-named district, while in the other the sanctioned estimate has been reduced with reference to the actuals of the past year.	Northern Circle .. + 7,500 Central ,, .. + 5,900 Southern ,, .. + 600 Total .. + 14,000	*Northern Circle.*—The increase is expected to accrue mainly in *Cuddapah* and *Salem*. In the former the latest actuals fully justify the increase and in the latter district also the revenue has been steadily increasing every year. The Conservator states that with more time to devote for the collection, the estimated increase should certainly be obtained. *Southern Circle.*—An increase of Rs. 2,100 is expected in *Nilgiris*, *Madura* and *North Malabar*, but it will be mostly counterbalanced by a decrease of Rupees 1,500 in *South Coimbatore* due to the reasons assigned in the revised estimate.
	(*e*) Minor produce.	Northern Circle .. + 24,800 Central ,, .. + 15,200 Southern ,, .. — 6,850 Net .. + 33,150	*Northern Circle.*—An increase of about Rs. 33,000 is expected from Tangedu (*Cassia auriculata*) bark leases in *Kurnool*, *Bellary* and *Anantapur* against a decrease of about Rs. 8,000 in *Ganjám*, *Gódávari* and *Kistna* due, respectively, to (1) want of transit rules to check the removals of minor produce from the agency, (2) stoppage of collection of revenue from Yellavaram and Polavaram agencies and from tamarind on village sites in rented villages, and (3) cessation of demand for stone for railway bridge work. *Central Circle.*—The increase is expected to accrue mainly in *Cuddapah* and *Salem*. In the former the *Cassia auriculata* bark has been sold throughout the district instead of only in part and in the latter district, an improved system of sale has been adopted. An increase of Rs. 5,000 expected from the sales of Tangedu (*Cassia auriculata*) bark in three taluks of the *Nellore* district will be counterbalaned by the decrease of an equivalent sum in the *Chingleput* district where the latest actuals are not encouraging. *Southern Circle.*—A decrease of Rs. 8,850, anticipated in *Madura*, *South Coimbatore*, *Malabar* and *Nilgiris* is partly counterbalanced by an increase of Rs. 2,000 expected in *Tinnevelly* in consequence of higher bids obtained at the recent sales. The decrease in the first-named four districts is due, respectively, (1) to the change of control over unreserved lands, (2) to the	Northern Circle .. — 7,300 Central ,, .. + 7,900 Southern ,, .. + 5,600 Net .. + 6,200	*Northern Circle.*—The decrease is anticipated in *Anantapur*, where the leasing of Tangedu bark will be confined to two taluks only. *Central Circle.*—The increase is expected to be realized from improved sales. *Southern Circle.*—The decrease anticipated in *Madura* and *South Coimbatore* in the revised estimate is not expected to recur next year.

Explanation of variations in the Revised estimate of 1895-96 and the Budget estimate of 1896-97, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate of the current year compared with the sanctioned estimate.		The budget estimate of 1896-97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*e*) Minor produce—*cont.*		low rates obtained, (3) to the stoppage of the collection of produce in certain blocks brought under special protection in the Northern division, and (4) to the collection of produce in the Seegur range by *departmental* agency.		
V. Miscellaneous	....	Rs. Northern Circle .. + 2,850 Central „ .. + 200 Southern „ .. + 3,500 Total .. + 6,550	The latest actuals fully justify the proposed increase.	Rs. Northern Circle .. — 150 Central „ .. — 1,050 Southern „ .. + 200 Net .. — 1,000	The variations in the different circles call for no special remark.

FOREST DEPARTMENT, MADRAS.

Expenditure II.—Forest A. "Conservancy and Works" and B. "Establishments."

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates respectively.

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896-97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
A. "*Conservancy and Works.*"					
I. Timber, &c., removed from the forests by Government Agency.	....	Rs. Northern Circle .. — 5,050 Central „ .. — 600 Southern „ .. — 8,650 Total .. —14,300	The revised estimates under the several sub-heads have been regulated generally with reference to the variations under the corresponding heads of receipts; but a few items of the sanctioned estimates especially under (*a*) Timber in the *Southern Circle* have been reduced in the revised estimate (without affecting the receipts) for the reason that fellings in *South Coimbatore* will be restricted to a quantity which can conveniently be transported without leaving any large stock in Forest depôts at the end of the season, while in *South Malabar* no hired elephants will be required for dragging timber, as a sufficient number of Government elephants are now available for the purpose.	Rs. Northern Circle .. + 3,450 Central „ .. + 8,150 Southern „ .. + 9,800 Total .. + 21,400	The increase in the *Central* and the *Southern Circles* is justified by the large increase budgeted for under the corresponding head of receipts, while that in the *Northern Circle* has been provided mainly for transporting to sale depôt all surplus stock of wood which may remain unsold in the Sandur forests, Bellary district.
II. Timber, &c., removed from the forests by consumers or purchasers.	....	Northern Circle .. + 2,700 Central „ .. — 2,100 Southern „ .. — 550 Net result .. + 50	The increase in the *Northern Circle* and the decrease in the *Southern Circle* are justified by the variations under the corresponding head of receipts. The decrease in the *Central Circle* is due mainly to a reduction in the number of permit-issuing staff in *Salem*.	Northern Circle .. + 3,550 Central „ .. + 950 Southern „ .. + 1,500 Total .. + 6,000	*Northern Circle.*—The increase is required on account of temporary establishments of watchers, &c., and for payment of commission on a larger amount of collections expected under timber and firewood. *Central Circle.*—The increase is stated to be required for extra establishment to supervise licensed fuel felling, &c. *Southern Circle.*—The increase is chiefly on account of temporary establishments.
III. Confiscated drift and waif-wood.	....	Northern Circle .. — 600	The decrease is due to the proposal to augment the driftwood establishment in *Gódávari* having been abandoned as unsuitable.	....	....
V. Rent of leased forests.	....	Southern Circle .. + 3,000	The increase occurs in *South Malabar* and is required for the adjustment of arrears of Kutti kanam (Stamp fee) due to jenmis (proprietors) of leased forests for trees felled in 1892-93 and 1893-94, the payment of which was withheld owing to certain boundary disputes which have now been settled.	Southern Circle .. — 4,200	The decrease is due to a smaller amount of Kutti kanam (Stamp fee) to be paid to the jenmis in *South Malabar*.
VI. Live and dead stock.	(*a*) Purchase of cattle.	Northern Circle .. + 3,500 Southern „ .. + 2,200 Total .. + 5,700	*Northern Circle.*—The increase is due to the purchase (at Sonepur) of two elephants for *Ganjám* and *Gódávari*. *Southern Circle.*—The increase is consequent on the proposed purchase of an elephant for the *Nilgiri district*.	Northern Circle .. — 5,500 Southern „ .. — 600 Total .. — 6,100	*Northern Circle.*—No new elephants are to be purchased. *Southern Circle.*—The decrease occurs in *South Coimbatore* where the Conservator provides a smaller amount for expenditure in connection with new captures of elephants and the payment of rewards, &c. *Note.*—Provision has been made for the purchase of a new elephant for *South Canara*.
....	(*b*) Feed and keep of cattle.	....	No important variations	Southern Circle .. + 2,400	Due to increase in the number of elephants requiring to be maintained.

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896-97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*c*) Stores, tools and plant.	Rs. Northern Circle .. + 650 Southern ,, .. — 1,350 Net .. — 700	*Northern Circle.*—The increase is estimated for purchasing survey instruments and furniture in *Vizagapatam* and for repairing forest boats in *Gódávari* and *Kistna*. *Southern Circle.*—The decrease is due chiefly to the postponement of the purchase of a wire rope for transport of forest produce in *North Coimbatore*.	Rs. Northern Circle .. + 2,400 Central ,, .. + 3,450 Southern ,, .. + 9,650 Total .. + 15,500	The variations in the *Northern* and *Central Circles* are small. The increase in the *Southern Circle* occurs in *South Coimbatore* where it is proposed to purchase a hydraulic ram and appliances with the necessary length of piping for supplying good water to Mount Stuart and also a circular sawing machine with the necessary appliances and a wire rope. In the absence of detailed information which the Board has not yet had time to call for, a lump sum of Rs. 9,000 has been provided under this head in the budgets of the three Circles on account of the supply of tents sanctioned in G.O. No. 616, Revenue, dated 7th September 1895.
VII. Communications and Buildings.	(*a*) Roads and bridges.	Northern Circle .. — 1,900 Central ,, .. — 350 Southern ,, .. — 2,000 Total .. — 4,250	*Northern Circle.*—It is found that the programme according to the sanctioned estimates in *Kurnool* and *Gódávari* cannot be worked up to. Hence the decrease. *Central Circle.*—The decrease is due to the savings expected in the allotment for the maintenance of the Tenmalai ghat road in *South Arcot* and to the transfer to A-VIII (*a*) of the provision for making roads in the Udaiyárpálaiyam Casan forests (*Trichinopoly*) as the roads are to be utilized mainly as coupe lines. *Southern Circle.*—A saving of about Rs. 3,900 is expected in *North Coimbatore* and *Madura* as the works provided for in the former division will not be completed and in the latter works for which there is no urgent necessity will be postponed. A part of these savings will, however, be utilized to meet the increase estimated in *South Coimbatore* (1) on account of the cost of repairs to the Anamalai-Setumadai road, (2) for completing the road from Setumadai to the foot of the Tekadi ghat, and (3) for the preliminary work in connection with the construction of a second timber slide from Tannipalam to Adivaram.	Northern Circle .. + 2,750 Central ,, .. + 1,550 Southern ,, .. — 1,900 Net .. + 2,400	The increase occurs mainly in *Gódávari* and *Kistna* (*Northern Circle*) and in *Salem* (*Central Circle*). With the completion of selection and of reservation and the expected augmentation of the subordinate forest establishment better progress is naturally expected to be made under this important head of work. In the *Southern Circle*, however, the programme under other heads does not seem to admit of the Conservator's providing for more than urgent works under this head. Hence the decrease.
	(*b*) Buildings.	Northern Circle .. — 1,500 Southern ,, .. + 900 Net .. — 600	*Northern Circle.*—The decrease occurs in the *Anantapur district*, where the construction of certain rest-houses has been ordered to lie over, pending the preparation of a type design for such buildings. *Southern Circle.*—An increase of Rs. 2,800 is required for completing certain works left unfinished last year in *Tinnevelly* and for the repair of a Range office building in *South Canara*, but a saving of about Rs. 2,000 is expected in *Madura* for the reasons explained under the preceding sub-head.	Northern Circle .. + 3,700 Central ,, .. + 500 Southern ,, .. + 8,200 Total .. + 12,400	The increase in the Northern Circle is due to the provision for rest-houses in Anantapur, while that in the Central Circle is trifling and calls for no special remark. The increase in the Southern Circle occurs mainly in *South Malabar* where several necessary and urgent works have been provided for.

	(*c*) Other works.	Northern Circle .. + 200 Central ,, .. — 100 Southern ,, .. + 1,700 Net .. + 1,800	*Northern Circle.*—The increase is stated to be required for completing a large well in the *Kurnool district*. *Southern Circle.*—The increase is reported to be necessary for sinking wells in *North Malabar*, *North Coimbatore* and *Tinnevelly*.	Northern Circle .. + 500 Southern ,, .. — 2,000 Net .. — 1,500	The increase in the *Northern Circle* occurs in *Kistna* where provision has been made for clearing silt from Hamsáladevi channel running through the Bandur forest reserve. The decrease in the *Southern Circle* occurs chiefly in *North Coimbatore* and *North Malabar*. In the first-named division no new wells will be constructed next year and in the second a smaller number has been provided for.
VIII. Organization, improvement and extension of forests.	(*a*) Demarcation.	Northern Circle .. — 400 Central ,, .. — 5,050 Southern ,, .. — 3,350 Total .. — 8,800	*Northern Circle.*—A saving of Rs. 2,400 is calculated in *Vizagapatam*, *Gódávari and Bellary*; but a sum of Rs. 2,000 of this saving is expected to be utilized in Kistna for carrying out the demarcation of certain settled reserves in Palnad and Vinukonda ranges. *Central Circle.*—The decrease occurs mainly in *Trichinopoly* where, owing to the re-survey and settlement of the district, progress in reservation has been retarded. *Southern Circle.*—The decrease is chiefly owing to the demarcation of certain reserves in North Coimbatore having been postponed on account of the difficulties connected with their settlement and that of certain others in the plain taluks of Erode, Dhárápuram and Karúr having been abandoned as they are to be disafforested.	Northern Circle .. + 5,500 Central ,, .. — 5,150 Southern ,, .. + 2,350 Net .. + 2,700	*Northern Circle.*—The increase occurs principally in *Ganjám*, *Kistna* and *Bellary*. In the first-named district it is proposed to cut new lines along the Agency boundary and in the other two districts provision has been made for the permanent demarcation of a greater length of boundary lines. *Central Circle.*—The decrease occurs mainly in *Chingleput* and *Trichinopoly* consequent on the proposal to abandon generally all blocks of less than one square mile each. *Southern Circle.*—The increased expenditure is stated to be required for the final demarcation of reserves in *South Malabar*, *South Coimbatore* and *Madura*.
	(*b*) Cost of Forest Settlement, compensation for land and rights.	Central Circle .. — 450 Southern ,, .. + 500 Net .. + 50	*Central Circle.*—A saving is calculated in *South Arcot* and *Salem* with reference to the latest actuals. *Southern Circle.*—The increase is due to the purchase of Woodstock Estate in *North Malabar* and to the payment of the value of the trees standing on the site taken up for the Kallai depôt in *South Malabar*.	Northern Circle .. — 1,100 Central ,, .. + 500 Southern ,, .. + 4,800 Net .. + 4,200	*Northern Circle.*—The decrease occurs mainly in Kurnool where it is not probable that any large extent of land will be acquired on payment of compensation. *Central Circle.*—The increase occurs in North Arcot where it is stated to be required when the demarcation of interior valleys in the Javadis is carried out, as the outlying patches of cultivation will probably have to be brought up. *Southern Circle.*—The increase occurs in *South Malabar* and is required to pay the value of improvements claimed by the owner of certain lands included in the new Amarampalam forest under settlement.
	(*c*) and (*d*) Surveys and working plans.	Northern Circle .. — 300 Central ,, .. + 3,000 Southern ,, .. + 1,300 Net .. + 4,000	*Central Circle.*—The increase is consequent upon the increased cost of the Survey of India Party and the preparation of new forest atlases. *Southern Circle.*—The increase is stated to be required for the preparation of working plans for certain reserves in the *Nilgiris*, for the sub-dividing of certain others in *North Coimbatore* into compartments of timber, sandalwood, &c., and for a draughtsman in *Madura*.	Northern Circle .. + 65,950 Central ,, .. — 65,600 Southern ,, .. + 3,350 Net .. + 3,700	The variations of the Northern and the Central Circles are due to provision having been made for the Survey of India Party in the former Circle where it has been arranged that the party should work next year. *Southern Circle.*—The increase is due mainly to provision having been made in South Canara to carry out the survey of the eastern portion of the Uppinangadi taluk and to connect each patch of occupation by plane table traverse.

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	(*e*) Sowing and planting.	Rs. Northern Circle .. — 650 Central ,, .. + 3,250 Southern ,, .. — 1,500 Net .. + 1,100	*Northern Circle.*—The decrease occurs mainly in *Ganjám* and has been calculated with reference to last year's actuals. *Central Circle.*—An increase of Rs. 1,000 and odd is estimated in *Nellore* for the watering of the extension (90 acres) of the casuarina plantations. A further increase of Rs. 2,200 under this head in *North Arcot* is due to the transfer of allotments on account of cultural operations from (*g*) "Other works" to (*e*) "Sowings and plantings." *Southern Circle.*—The decrease is expected mainly in *South Malabar* where the old plantations do not require weeding.	Rs. Northern Circle .. + 2,200 Central ,, .. + 750 Southern ,, .. + 3,450 Total .. + 6,400	*Northern Circle.*—The increase is chiefly on account of new plantations, cultural operations and watering charges in *Gódávari* and *Bellary*. *Central Circle.*—The increased provision is on account of plantation work in North Arcot. *Southern Circle.*—The increase occurs in *South Malabar* and is for the extension of the teak plantations by 80 acres in the Karimpaya reserve in accordance with the new working plan recently prepared by Mr. Lushington.
	(*f*) 'Protection from fire.	Central Circle .. — 3,250 Southern ,, .. + 1,000 Net .. — 2,250	*Central Circle.*—The decrease occurs chiefly in *Salem* and *Cuddapah*. In the former fire protective measures had to be restricted, the staff being employed upon selection of areas for reservation and in the latter, a bad fire season having resulted in large areas being burnt over; the services of the fire-patrols on these areas were dispensed with. *Southern Circle.*—The increase is estimated in Madura with reference to the actuals of the last year.	Northern Circle .. + 600 Central ,, .. + 3,400 Southern ,, .. + 1,400 Total .. + 5,400	*Northern Circle.*—An increased provision has been made in *Gódávari* in order to render fire-protection more effective. *Central Circle.*—The increase occurs in almost all the districts and is for affording increased protection. *Southern Circle.*—The increase is stated to be necessary chiefly in *Madura* and *Tinnevelly* for conducting operations in a more systematic manner.
	(*g*) Other works.	Northern Circle .. + 2,550 Central ,, .. — 4,000 Southern ,, .. — 1,300 Net .. — 2,750	*Northern Circle.*—The increase is required chiefly in *Kistna* to meet the cost of increased establishment of watchers in connection with the grazing scheme. *Central Circle.*—A nominal decrease of Rs. 2,200 in *North Arcot* has already been explained under (*e*) "Sowings and plantings." A decrease of about Rs. 2,000 occurs in *South Arcot* and *Trichinopoly*. In *South Arcot* the cutting of creepers will not be carried out in reserves proposed to be abandoned, as being less than one square mile, while in *Trichinopoly* the savings are due to the abolition of certain temporary watchers and to the abandonment of the proposal to cut and remove prickly-pear on the hills in the Manaparai sub-range. *Southern Circle.*—The decrease occurs in *South Malabar* and *South Canara*. In the former it is due to the postponement of the wire fencing of a certain reserve, pending the completion of its settlement and in the latter district savings are expected to accrue under temporary establishments.	Northern Circle .. + 2,600 Central ,, .. + 750 Southern ,, .. + 3,950 Total .. + 7,300	*Northern Circle.*—The increase is due to provision having been made for augmenting the staff of watchmen in *Anantapur* and *Bellary* and for improving the grazing grounds in the latter district. *Central Circle.*—The increase occurs in *Salem* where additional watchmen are reported to be indispensable for the new reserves under selection and settlement. *Southern Circle.*—The increase is on account of a larger staff of watchmen for *South Canara* and *North Coimbatore* and of certain works of improvement proposed for execution in the latter district.
IX. Miscellaneous.	..	Northern Circle .. + 1,900 Central ,, .. — 490 Net .. + 1,410	*Northern Circle.*—The increase is required for the payment of rewards to informers of forest offences.	Northern Circle .. + 150 Central ,, .. + 800 Southern ,, .. + 350 Total .. + 1,300	The variations do not call for any special remark.
Refunds and drawbacks.	..	+ 2,000	The actuals of the earlier months of the current year justify the increase proposed. *Note.*—There was an abnormal increase under this head during the past year. A part of this increase is accounted for by the explanation furnished in the revised estimate of that year, while the remaining portion is mainly due to the following causes:— (1) To the payment of mesne profits to the Zemindar of Singampatti in Tinnevelly district in the Singampatti Forest Appeal Case finally disposed of by the Privy Council in favour of the Zemindar, having been debited by the Accountant-General to this head instead of to A-VIII (*b*) as proposed in the revised estimate of 1894–95. (2) To the collections on account of tree-tax in *Trichinopoly* which were credited to "Forests" in 1893–94 having been transferred to "Land Revenue" in 1894–95 by debit to this head. (3) To the refund of a large sum to a sandalwood contractor in *North Coimbatore* being over-payment made by him before actual weighment of the wood. (4) To miscellaneous adjustments made in the Audit office in view to the rectification of erroneous credits.		
B. Establishments.	Salaries ..	+ 14,100	Under Conservators there has been an increase consequent upon the absence of Mr. Cherry on privilege leave in the earliest part of the year and the promotion of Mr. Hooper to act for him. But this increase was to a great extent counterbalanced by reason of officiating promotion to the 2nd grade of Conservators having been disallowed to Mr. Hooper who acted for Mr. Peet during his absence on special leave after the date of Mr. Cherry's departure on furlough. The increase under Superior officers is due (1) to the expected arrival of two new Assistant Conservators during the year, (2) to provision having been made for permanent as well as acting promotion for the Assistant Conservators in the 2nd grade, all of them, with the exception of Mr. Batchelor, having passed the prescribed tests, and (3) to the number of officers on furlough being less than was anticipated. The small increase of Rs. 1,000 under exchange compensation allowance is mainly due to the payment of the allowance to Mr. Eber Hardie as per G.O. No. 607, Finl., dated 23rd August 1895.	+ 13,000	The increase is due to provision having been made for the full year for two new Assistant Conservators and for the promotion of Assistant Conservators, 2nd grade, to the 1st grade this year and to the expected return of Mr. Morgan from furlough during the year. The exchange compensation allowance calculated at the rate of 1*s.* 1*d.* ($19\frac{3}{16}$ per cent.) also exhibits a slight increase. The savings calculated are in connection with the absence on furlough of Messrs. Cherry and Morgan. No savings are provided for in the Central Circle as there is no likelihood of any officer in that Circle going on furlough; but, on the other hand, some of the officers in that Circle are expected to draw about Rs. 5,700 in the shape of acting allowances in addition to the pay provided for them by reason of their acting in higher grades.

Explanation of variations in the Revised and the Budget estimates as compared with the sanctioned and the Revised estimates, &c.—*cont.*

Budget head.	Sub-head.	The revised estimate compared with the sanctioned estimate of the current year.		The budget estimate of 1896–97 compared with the revised estimate of the current year.	
		Amount of variation.	Explanation.	Amount of variation.	Explanation.
	Establishments.	Rs. + 4,400	The increase is chiefly due to the introduction of the revised scale of District Forest office establishments (involving an increased expenditure of Rs. 6,500 per annum) with effect from the 18th June 1895.	Rs. + 7,000	The increase under establishments is due (1) to diminution in the amount of savings anticipated in the Central Circle as it is proposed to utilize savings under Subordinate establishment to augment the temporary establishments, (2) to provision made for additional temporary foresters in the Northern Circle where the executive and protective staff is very weak, and (3) to the reversion of Mr. O'Neil, who was acting as Extra Assistant Conservator, to his permanent post of 1st-grade Ranger. The increase under office establishments is due to the introduction of the revised scale of District Forest office establishments and to provision made for temporary office establishments for Sub-Divisional and certain Range offices.
	Allowances ..	— 3,200	The savings expected occurs under Superior officers and Subordinate establishments and is justified by past year's actuals.	+ 4,000	The increase under travelling allowances is accounted for by the increases under "Salaries" and "Establishments" explained above.

Enclosures.

Read—the following Proceedings of the Board of Revenue (Land Revenue), Forest No. 1353, Mis., dated 18th September 1895:—

Read—endorsement of the Conservator of Forests, Southern Circle, dated 19th August 1895, No. 724.

Read—letter from the Conservator of Forests, Central Circle, dated 15th August 1895, No. 360.

Read—letter from the Conservator of Forests, Northern Circle, dated 24th August 1895, Dis. No. 225.

Abstract.—Forwarding annual appropriation report of receipts and charges for 1894–95.

Read—letter from the Conservator of Forests, Northern Circle, dated 26th August 1895, Dis. No. 230.

Abstract.—Requesting that certain explanation given may be substituted for that furnished in his letter No. 225 of 24th August 1895.

Read—letter from the Accountant-General, Madras, dated 28th August 1895, No. 2296.

Abstract.—Forwarding a statement of the accounts of 1893–94 and the budget and revised estimates of 1894–95, and requesting to be furnished with an explanation of the variations between the estimates and the accounts.

Read—Proceedings of the Board of Revenue (Land Revenue), No. 4561, Mis., dated 11th September 1895.

Abstract.—Furnishing to the Accountant-General, with remarks, an explanation of the variations between the revised estimate and actuals of 1894–95, and transferring the statements showing the variations under Income-tax and Forest revenue to the departments concerned.

Resolution—Forest No. 1353, Mis., dated 18th September 1895.

The Board resolves to forward to the Accountant-General the explanatory note showing the results of the comparison of the actuals of Forest revenue and expenditure for 1894–95 with the estimated figures of that year and the actuals of the previous year.

I.—Receipts.

2. (*i*) *Actuals of* 1894–95 *compared with those of* 1893–94.—The total receipts during 1894–95 fell short of those of the preceding year by about Rs. 53,000. The deficit occurred in the *Central* and the *Southern Circles*, principally under heads I and II as shown in the margin. In the *Central Circle*, the decrease under I was due mainly to non-collection of sandalwood in *North Arcot* and to the extraction of a smaller quantity of that produce in *Salem*. There was a large falling off under "timber" in the first-named district owing to short supply obtained from the Government coupes and under "minor produce" in *Nellore* owing to the inferiority of the year's crop and to a large stock remaining unsold at the end of the year. These decreases were, however, partially counterbalanced by improved sales of departmentally worked fuel in *North Arcot*, &c. The decrease under II was due partly to credit of revenue from timber on darkhast lands, &c., to "Land Revenue" instead of to "Forests" as formerly and partly to poor crops of minor produce in *Nellore* and *Cuddapah*. The decrease under "minor produce" in the other districts of the Circle was mostly counterbalanced by increased revenue consequent on supplies of railway fuel through contractors in *Salem*, better prices obtained for bamboos in that district and *North Arcot* and the more systematic collection of grazing fees in *South Arcot*, *Cuddapah*, &c. The deficit in the *Southern Circle* was due partly to sales of smaller quantities of timber in *South*

Circles.	I.	II.	III.	V.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Northern Circle	+ 2,673	+ 13,214	+ 2,246	+ 7,165	+ 25,298
Central "	— 6,767	— 45,806	— 2,827	+ 6,972	— 48,428
Southern "	— 19,297	— 21,534	— 20	+ 10,834	— 30,017
Total ..	— 23,391	— 54,126	— 601	+ 24,971	— 53,147

Coimbatore and *South Malabar* (the sales during 1893–94 having been unusually large), and partly to the smaller revenue realized in *Madura* under "removals of timber and minor produce by consumers or purchasers." The decrease in Madura under "timber" is said to be the result of the order directing that only such revenue as was derived from lands over which the Forest department exercised actual control should be credited to "Forests" and that under "minor produce" is partly attributed to lower bids obtained during the year for minor produce leases and partly to the inflation of the receipts for 1893–94 by the collection of a large amount of outstandings of previous years.

In the *Northern Circle*, however, the revenue shows a net increase of about Rs. 25,000 notwithstanding a large deficit under II (*a*) "Timber" in *Ganjám* due to the cessation of the demand for sleepers from the East Coast Railway. The increase was owing mainly to improved arrangements made for the collection of revenue from minor produce in the Nallamalais in *Kurnool* and to the credit in the *Anantapur* district before the close of March 1895 of collections realized in advance on account of minor produce leases of 1895–96.

There was also an increase in all the three circles under head V on account of increased revenue realized from composition of forest offences and registration fees, notably in *Ganjám*, *South Arcot* and *South Malabar*.

3. (*ii*) *Actual receipts of* 1894–95 *compared with the sanctioned estimates of that year.*—The actual receipts of 1894–95, compared with the budget estimate of the year, show a net increase of Rs. 94,000 as noted in the margin.

		Rs.
I. Timber, &c., removed by Government Agency	—	52,994
II. Timber, &c., removed by purchasers	+	1,03,763
III. to V. Other Revenue	+	43,266
Net result	+	94,035

Under head I the actuals fell short of the budget estimate under all the sub-heads except (*a*) "timber" and "sandalwood." The increase under "timber" was the result of improved demand and better prices realized in *Kurnool*, *North* and *South Malabar* and the *Nilgiris* This increase was counterbalanced, however, to a large extent by short receipts in the *Central Circle* and by a heavy deficit in *Madura* and *South Coimbatore*. The decrease in the *Central Circle* was due mainly to the full quantity of timber not having been worked out in *North Arcot* owing, it is said, to the greater part of the establishment having been engaged in the selection, settlement and demarcation of reserves. The deficit in *Madura* was owing partly to the sanctioned plan of operations not having been fully carried out by the District Forest officer, who was new to the district and partly to the curtailment of departmental operations for want of adequate establishment and that in *South Coimbatore* was on account of the bad state of the roads in consequence of which much of the timber cut could not be removed.

4. The decrease under I (*b*) "firewood" occurred chiefly in *Madura, Nellore, North Coimbatore* and *Salem*. In *Madura*, the decrease was due to the causes already explained. In *Nellore*, it is reported that fuel could not be brought to depôt and it is observed also that the demand was slack. In *North Coimbatore*, the departmental operations were proposed purely as a tentative measure and it was found that there was no demand; and in *Salem*, owing to want of establishment, it was not possible to supply the Madras Railway as intended.

5. Under I (*c*) "bamboos," there was a small decrease of only Rs. 4,000, as departmental operations could not be carried out in *Gódávari, Trichinopoly, Madura* and *South Canara*.

6. Under I (*d*) "sandalwood," the increase resulted from the disposal of a larger quantity than had been estimated in *North Coimbatore* and the *Nilgiris*. There was, however, a decrease in *Salem*, due to restricted felling, the establishment having been engaged in selection, &c., of reserves.

7. The deficit under I (*e*) "minor produce" occurred in all the circles especially in *Gódávari, Nellore, South Coimbatore* and *Tinnevelly* and was due to the undermentioned causes. In *Gódávari*, the proposed departmental collections could not be undertaken. In *Nellore*, the crop of minor produce was generally poor and that collected was not disposed of during the year; in *South Coimbatore*, only a small quantity of cardamom and gall-nuts was obtained and in *Tinnevelly*, the collections were farmed out for want of establishment. The deficit was, however, partly counterbalanced by an increase of about Rs. 4,400 in *South Canara* where catechu was manufactured and sold to a larger extent than had been anticipated.

8. Under head II, there was an increase under all the sub-heads except (*a*) "timber" and (*b*) "firewood." Under "Timber," the decrease in the *Central Circle*, which amounted to Rs. 29,000, is attributed to the change in the system of crediting revenue from unreserved lands by which sums formerly credited to "Forests" have been credited to "Land revenue." The deficit in the *Southern Circle* is explained to be due partly to reduced demand in *North Coimbatore* and partly to the curtailment of operations in *Tinnevelly* in favour of departmental working. The above decreases were, however, partly counterbalanced by an increase in the *Northern Circle* chiefly from larger sales of trees on darkhast lands in *Bellary* and the collection of outstandings on account of teak poles sold in the previous year in *Gódávari*.

9. Under (*b*) "Firewood," the decrease in the *Northern* and *Central Circles* was partly counterbalanced by an increase in the *Southern Circle* consequent on increased demand. The decrease in the *Central Circle* is stated to be due generally to the absence of local demand and that in the *Northern Circle* to the failure to sell firewood standing in the Ramandrug forests in *Bellary*, and to the removal of firewood free of charge from unreserved lands in *Kistna*, and also to non-disposal of babul wood in the Guntúr working circle of that district. The deficit in the *Central Circle* would have been much greater if the districts of *Salem* and *Cuddapah* had not contributed a large increase from supply to railways.

10. The increase under "bamboos" occurred in the *Northern* and *Central Circles*, owing principally to the greater demand for the produce in *Gódávari* and *Salem* and to the higher rates obtained for removals from certain reserved forests in the latter district.

11. There was a large increase of about Rs. 80,000 under "grazing and fodder grass" distributed among the several circles as shown below:—

	Rs.
Northern Circle	35,000
Central „	43,000
Southern „	2,000
Total ...	80,000

The increased receipts in the *Northern Circle* were derived from *Kistna* where grazing areas have been brought completely under departmental control and worked over systematically. The increase in the *Central* and the *Southern Circles* occurrs in almost all the districts and is attributed generally to better arrangements made for the collection of grazing revenue.

12. The increase under II (*e*) "Other minor produce" was mostly contributed by *Kurnool* and *Anantapur* in the *Northern Circle* as already explained in paragraph 2 above. The increase was, however, partly counterbalanced by a decrease in the *Central* and the *Southern Circles* owing to poor crops of minor produce in almost all the districts of the former circle, and to low rates for avarum (*Cassia auriculata*) bark and reduced rents from topes and fruit trees realized in *North Coimbatore* and to the estimate having been over-sanguine in *Madura*.

13. The increase under "other revenue" occurs in all the circles and is accounted for by the explanation furnished for the increase under head V in paragraph 2 *supra*.

	Rs.
* Actuals	18,94,000
Revised estimate	19,00,000
Difference .. —	6,000

14. The actuals approximate to within Rs. 6,000 * of the revised estimate, the deficiency under head II being almost made up by the increase under head I.

II.—Expenditure.

15. The expenditure of 1894–95 fell short of the sanctioned and the revised estimates of that year and of the actuals of the previous year by Rs. 2,25,000, Rs. 80,000 and Rs. 35,000, respectively. The decrease under "A. Conservancy and Works" as compared with the previous year's actuals (Rupees 86,000) is due chiefly to the exclusion from the statement of actuals for 1894–95 of the expenditure on forest surveys (by the Government of India Survey Party) on which Rs. 63,000 were spent during the preceding year and partly to the short expenditure under A-I "Departmental fellings," A-VII (*a*) "Roads" and A-VIII (*a*) "Demarcation." The decrease under A-I is accounted for by the decrease under the corresponding head of receipts in the *Central* and the *Southern Circles* explained in paragraph 2 above, while that under "roads" and "demarcation" was due partly to the smaller outlay incurred in 1894–95 on roads in *North Arcot* and *North Coimbatore* and on demarcation in the former district, where the work had approached completion, and partly to the inadequacy of subordinate establishments generally as compared with the increase in the area under the control of the department on account of which less important works have had to be postponed.

—	Actuals, 1894–95.	Sanctioned estimate, 1894–95.	Revised estimate, 1894–95.	Actuals, 1893–94.
	Rs.	Rs.	Rs.	Rs.
A. Conservancy and works ..	5,95,000	8,20,000	7,00,000	6,81,000
B. Establishments	7,25,000	7,25,000	7,00,000	6,74,000
Total ..	13,20,000	15,45,000	14,00,000	13,55,000

Under B. "Establishments," however, there was an increase of about Rs. 50,000 over the preceding year's actuals due mainly to the promotion of certain superior officers, to the four new Assistant Conservators who arrived in December 1893 having drawn pay for the full year and to the payment of higher rates of exchange compensation allowance.

16. The variations between the sanctioned estimate and the actuals arranged under the main heads "A and B" are shown in the margin. There was a decrease under all the budget heads except A-II. The short expenditure under I is accounted for generally by the explanations furnished under the corresponding head of receipts. It is also due partly to the use of Government elephants alone for dragging timber in *South Malabar* and to a smaller quantity of sandalwood extracted in *North Coimbatore*. The increased expenditure under II was due partly to the increase under the corresponding head of receipts and partly to the employment of a larger number of watchers than was provided for in the budget in *South Canara*, &c. The savings in expenditure under heads III to V are small and call for no special remark. The decrease under VII "Communications and buildings" and under VIII "Protection, &c., of forests" occurs in all the circles and is attributed generally to insufficiency of establishments and to postponement of operations in favour of more important works, such as selection, &c., of reserves. The short expenditure under the latter head was also in part due (1) to the non-adjustment of the expenditure on forest surveys by the Survey of India Party for which a provision of about Rs. 60,000 was made in the budget, (2) to the savings in expenditure under temporary draughtsmen and surveyors, (3) to the reduction in the cost of casuarina planting in the *Central Circle* and (4) to the non-extension of teak planting in *South Malabar*, the area sanctioned having been already planted up.

A. "Conservancy and works."

		Rs.
I. Timber, &c., removed by Government Agency	—	47,364
II. Timber, &c., removed by purchasers	+	7,745
III. to V. Other revenue	—	455
VII. Communications and buildings	—	54,982
VIII. Protection, improvement, &c., of Forests	—	1,17,108
VI. Live and dead stock and IX. Miscellaneous charges	—	12,467
Total	—	2,24,631

B. Establishments.

I. Salaries	+	20,934
II. & III. Travelling allowances and contingencies	—	21,145
Total	—	211

The savings under heads VI and IX were due chiefly to the non-purchase of an elephant, timber wagons and carts in *South Canara*, and of boats and tools in *Tinnevelly*; and to savings in the cost of "feed and keep" owing to the death of an elephant and the sale of certain others in the *Northern Circle* and to the cheaper rates at which provisions were procured for elephants in *South Coimbatore*.

17. Under B. "Establishments," the actual expenditure approximates very closely to the amount sanctioned in the budget estimate. There is, however, an increase of Rs. 21,000 under head I which is counterbalanced by an almost corresponding decrease under heads II and III. The increase under I was due partly to the promotion of Conservators, consequent on the absence of Mr. Popert on leave and the payment of increased rates of exchange compensation allowance to superior officers, and partly to the budget provision for the subordinate staff having been found to be insufficient to meet the cost of the permanent and temporary establishments as already explained by the Board in its explanatory remarks on the revised estimate for 1894–95. The decrease under II is the result of savings under travelling allowances of superior officers and of the subordinate staff consequent on absence on leave, &c. The decrease under III was due mainly to the subordinates' uniforms in the *Central Circle* not having been supplied in time to be paid for during the year.

18. The actuals as compared with the revised estimate exhibit a net decrease of Rs. 80,000 as noted in the margin. The variations under A. "Conservancy and works" are due more or less to the same causes as are explained above in the case of the difference between the actuals and the budget. The increase of Rs. 25,000 under B. occurs under the heads of salaries of Conservators and superior officers and those of office establishments and is due chiefly to the figures of the revised estimate sanctioned under these heads by the local Government having been reduced subsequently in the Civil budget estimate.

—	Actuals.	Revised estimate.	Difference.
	Rs.	Rs.	Rs.
A. Conservancy and works	5,95,000	7,00,000	— 1,05,000
B. Establishments...	7,25,000	7,00,000	+ 25,000
Total	13,20,000	14,00,000	— 80,000

(True Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Accountant-General.

APPENDIX I.

Statement showing the cost of Temporary Establishments under "A. Conservancy and Works" in the three Circles during each of the years 1894-95, 1895-96 and 1896-97.

Budget heads.	Central Circle.			Northern Circle.			Southern Circle.			Total.		
	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.	Actuals, 1894-95.	Revised estimate, 1895-96.	Budget estimate, 1896-97.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I (a) Timber	864	864	828	745	964	816	2,780	2,920	3,354	4,484	4,748	5,028
(b) Firewood and charcoal	1,790	1,790	1,282	235	760	495	1,094	1,364	1,160	3,845	3,914	2,987
(c) Grass and other minor produce	300	300	300	..	..	60	652	572	18	921	872	378
II Timber, &c., removed from forests by consumers or purchasers.	16,562	16,562	16,380	26,492	35,770	40,152	19,579	16,868	16,168	61,447	69,200	72,700
III Confiscated drift and waifwood	..	..	..	1,470	1,690	2,056	..	..	..	1,470	1,690	2,056
VI (a) Purchase of cattle	..	..	..	..	..	..	168	96	..	168	96	..
(b) Feed and keep of cattle	263	..	..	680	1,274	994	6,846	7,720	9,420	7,626	9,257	10,414
(c) Stores, tool and plant	..	..	..	171	190	168	70	72	72	246	262	240
VII (a) Roads and bridges	512	..	264	..	..	..	..	..	..	182	512	264
(b) Buildings	1,007	1,007	1,310	1,834	2,099	1,091	..	96	96	2,938	3,202	2,497
VIII (a) Demarcation	2,291	2,291	2,388	521	791	600	2,166	2,060	..	5,145	5,142	2,988
(c) Surveys	4,801	4,801	4,000	5,473	8,100	6,768	5,971	7,056	7,000	15,446	19,997	17,768
(d) Sowing and planting	6,081	6,081	6,123	3,122	4,049	756	1,662	1,572	1,607	11,214	11,702	8,486
(g) Other works	31,229	31,229	32,112	10,271	14,187	18,428	12,716	17,868	23,394	61,776	63,284	73,934
IX (e) Other charges	..	..	..	..	..	..	143	144	144	143	144	144
Total	65,700	65,700	64,987	51,015	69,874	72,384	53,847	58,448	62,463	1,66,949	1,94,022	1,99,834

APPENDIX II.

Statement showing the probable receipts and charges as worked out on the basis of the Actuals for the first five months of 1895–96.

	Receipts.			Charges.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Sanctioned estimate for 1895–96	5,28,000	7,68,000	5,74,000	18,70,000	4,21,330	5,96,650	5,53,020	15,70,000
2. Actuals for the first five months of 1894–95	2,38,381	2,89,060	2,01,441	7,28,882	1,21,798	2,14,670	1,89,752	5,26,220
Actuals for the last seven months of 1894–95	3,50,401	4,53,208	3,61,538	11,65,147	2,33,353	2,48,042	3,19,810	8,01,205
						64,000*		+ 64,000*
Total ..	6,88,782	7,42,268	5,62,979	18,94,029	3,55,151	4,62,712	5,09,562	13,27,425
					+	64,000*	+	64,000*
3. Actuals for the first five months of 1895–96	2,69,938	3,66,910	1,85,215	8,22,063	1,66,918	1,67,719	1,96,083	5,30,720
Probable figures for the last seven months of 1895–96 worked out in the proportion of the corresponding actuals of the previous year ..	3,96,787	5,76,267	3,32,416	13,14,101	3,20,792	2,43,795	3,30,480	8,72,414
Total ..	6,66,725	9,42,177	5,17,631	21,36,164	4,87,710	4,11,514	5,26,563	14,03,134
		21,26,533				14,26,787		
4. Estimate worked out in the proportion of the actuals for the first five months of the current year	6,47,851	8,80,584	4,44,616	19,72,951	4,00,603	4,02,526	4,70,599	12,73,728
5. Board's revised estimate for 1895–96	5,55,000	8,04,000	5,66,000	19,25,000	4,31,350	5,79,750	5,55,900	15,67,000

* Represents the probable cost of the Survey of India Party which has not yet been finally adjusted by the Accountant-General.

Read—the following letter from F. C. HARRISON, Esq., Officiating Accountant-General to the Government of Madras, to the Secretary to Government, Revenue Department, dated 2nd November 1895, No. 3049 :—

With reference to Board's Proceedings, Mis. No. 1569, dated the 21st October 1895, submitting to Government the budget estimates of the Forest Department for 1896–97, I have the honour to offer the following remarks upon an examination of the sanctioned scale of establishments as therein given.

2. Provision has been made for two newly-appointed Assistant Conservators on Rs. 350 and for the District office establishments as newly organized (G.O., No. 674, Revenue, dated 7th October 1895, and Board's Proceedings, Forest No. 391, dated 3rd July 1895). The estimate worked out for the District office establishment (permanent and temporary) is in excess of the provision for 1895–96 by Rs. 7,872. Of this increase, Rs. 6,480 only are covered by the Government of India No. 655-F.—106-4, Revenue and Agriculture, dated 18th June 1895.

3. There is no information in this office regarding the nature of establishment for which an additional provision of Rs. 116 monthly, as shown above, is made in the proposed estimates for 1896–97. Under the sanction conveyed by the Government of India for the revised scale of District office establishments, all temporary hands should be dispensed with—*vide* paragraph 2 of Board's Proceedings referred to above.

4. The permanent and temporary establishments under Subordinate Forest and Depôt establishment must be separately shown in the districtwar numerical statement so as to admit of check with the figures in the body of the estimate. The estimates for the temporary establishments should be separated and given in manuscripts.

Order—No. 808, Revenue, dated 12th December 1895.

Forest No. 310.

With its Proceedings read above, the Board of Revenue submits the revised estimates of receipts and charges of the Madras Forest Department for the year 1895–96 and the budget estimates for 1896–97.

2. The Board's Proceedings with the several statements and the lengthy memoranda explaining the variations in the figures were received in manuscript in the Government office on the 22nd of October and it is stated that they were submitted in this form "with reference to paragraph 4 of G.O., No. 470, Financial, dated 22nd June 1895" which remarks that, in future, budget estimates "need not be sent to the Press for submission to Government in print as was done in 1894."

The order quoted by the Board was never intended to supersede the explicit directions contained in G.O., No. 1176, dated 9th December 1891, and repeated in section 120 of the Forest Code, which require the submission of the Forest Budget so as to reach Government *in print* by the 15th of October and the Board will be requested in future to arrange for its punctual submission in the proper form. The necessity of printing the papers after their receipt has on this occasion caused much extra labour in the Government office and has considerably delayed the issue of orders on the budget proposals.

3. The Conservator's revised estimates for the current year and the budget estimates for the ensuing year have been on the whole carefully prepared and are accepted subject to the slight modifications made therein by the Board. The explanations now furnished for the variations in the figures are fuller than those accompanying the last budget, but the Government considers that in future they should be made more complete by the addition to the explanatory memorandum of two columns explaining the variations between the actuals of the previous year and the revised estimates for the current year.

4. As regards the extra provision of Rs. 116 per mensem under Establishment objected to by the Accountant-General, the Government observes that, in the explanatory remarks, the Board has pointed out that the provision is made for "temporary

office establishments for sub-divisional and certain range offices," *i.e.*, for Assistant and Extra Assistant Conservators not in charge of districts (*vide* paragraph 8 of the Board's Proceedings in G.O., No. 402, dated 12th May 1893) and for certain Rangers to whom it has been or may be found necessary to give temporary relief pending the re-organization of the Subordinate Forest establishments other than those in District Forest offices. A statement in the prescribed form giving districtwar details of the establishments under "Subordinate Forest and Depôt establishments" has since been obtained from the Board and will be printed in continuation of the other appendices.

5. Orders on the question as to the respective functions of the Board and the Conservators in regard to the preparation of the consolidated estimates must be deferred until the Board's reply to G.O., No. 2346, dated 12th June 1895, is received.

6. The figures accepted by Government are :—

	Revised Estimates, 1895-96.	Budget Estimates, 1896-97.
	Rs.	Rs.
Receipts	19,25,000	20,16,000
Charges—		
11. Forests	15,67,000	16,70,000
1. Refunds and Drawbacks	7,000	6,000
Surplus	3,51,000	3,40,000

(True Extract.)

for Secretary to Government.

To the Board of Revenue (Land Revenue).
" the Financial Department.
" the Accountant-General.

Endorsement No. 808-A.

Copy to the Government of India, Revenue and Agricultural Department.

(Signed) E. GIBSON,
Secretary to Government.

Ed. C. M. Brisson.

90 Copies.

APPENDIX.

APPENDIX.

RECEIPTS.

IX.—FOREST.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from Forests by Government Agency	IXA	5,18,000	4,55,000	4,67,350	3,82,281
II.—Timber and other Produce removed from Forests by Consumers or Purchasers	IXB	14,27,000	13,98,000	13,37,100	14,13,340
III.—Confiscated Drift and Waif Wood . ..		12,000	12,000	12,100	12,269
V.—Miscellaneous	IXC	59,000	60,000	53,450	86,139
TOTAL ..		20,16,000	19,25,000	18,70,000	18,94,029
IMPERIAL SHARE—ONE-HALF ...		10,08,000	9,62,500	9,35,000	9,47,015
PROVINCIAL SHARE—ONE-HALF ...		10,08,000	9,62,500	9,35,000	9,47,014

Detailed Account No. IXA.—FOREST—Timber and other Produce removed from Forests by Government Agency.

	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
a. Timber	15,800	32,200	2,06,000	2,54,000	17,000	21,300	1,59,400	1,97,700
b. Firewood and Charcoal	11,800	1,22,400	69,100	2,03,300	12,600	1,21,300	68,300	2,02,200
c. Bamboos	3,500	1,200	4,500	9,200	3,600	1,250	3,350	8,200
d. Sandalwood	..	14,700	15,100	29,800	..	8,000	17,000	25,000
e. Grass and other Minor Produce	6,000	7,000	8,700	21,700	5,050	6,850	10,000	21,900
TOTAL ..	37,100	1,77,500	3,03,400	5,18,000	38,250	1,58,700	2,58,050	4,55,000

Detailed Account No. IXB.—FOREST—Timber and other Produce removed by Consumers or Purchasers.

a. Timber	1,15,900	56,300	26,600	1,98,800	1,12,600	57,800	24,300	1,94,700
b. Firewood and Charcoal	65,000	1,33,200	73,000	2,71,200	62,250	1,35,250	65,000	2,62,500
c. Bamboos	63,000	74,500	22,100	1,59,600	67,750	75,300	20,550	1,63,600
d. Grazing and Fodder Grass	1,21,500	1,31,600	63,100	3,16,200	1,14,000	1,25,700	62,500	3,02,200
e. Other Minor Produce	1,36,300	2,34,600	1,10,300	4,81,200	1,43,600	2,26,700	1,04,700	4,75,000
TOTAL ..	5,01,700	6,30,200	2,95,100	14,27,000	5,00,200	6,20,750	2,77,050	13,98,000

Detailed Account No. IXC.—FOREST—Miscellaneous.

a. Fines and Forfeitures	250	1,150	600	2,000	300	1,200	600	2,100
b. Refunds	200	1,300	300	1,800	250	1,350	300	1,900
c. Recoveries of over-payments in previous years ..	..	..	..	..	..	..	..	..
d. Other services	9,450	18,050	27,700	55,200	9,500	19,000	27,500	56,000
TOTAL ..	9,900	20,500	28,600	59,000	10,050	21,550	28,400	60,000

Explanatory Remarks.

Budget Estimate, 1895–96.				Accounts, 1894–95.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,700	22,200	1,69,000	2,15,900	16,058	18,118	1,56,254	1,90,430
14,300	1,29,500	52,600	1,96,400	6,356	90,100	37,424	1,33,880
6,200	250	6,500	12,950	3	978	2,116	3,097
..	8,000	13,000	21,000	..	4,528	30,465	34,993
6,500	7,000	7,600	21,100	2,534	1,520	15,827	19,881
51,700	1,66,950	2,48,700	4,67,350	24,951	1,15,244	2,42,086	3,82,281
1,12,300	69,000	32,950	2,14,250	1,26,990	53,488	25,944	2,06,422
63,200	1,35,200	69,700	2,68,100	59,508	1,25,023	75,977	2,60,508
67,400	58,200	19,250	1,44,850	82,109	78,329	22,061	1,80,499
1,00,200	1,02,600	65,250	2,68,050	1,25,675	1,26,512	61,135	3,13,322
1,18,800	2,11,500	1,11,550	4,41,850	1,44,610	2,12,114	93,865	4,50,589
4,61,900	5,76,500	2,98,700	13,37,100	5,38,892	5,95,466	2,78,982	14,13,340
300	1,200	600	2,100	278	824	766	1,868
950	1,350	300	2,600	2	976	..	978
..	..	..	..	..	..	..	..
5,950	18,800	24,000	48,750	17,359	28,244	37,690	83,293
7,200	21,350	24,900	53,450	17,639	30,044	38,456	86,139

EXPENDITURE.

1.—REFUNDS AND DRAWBACKS.

	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
DIVIDED HEAD IMPERIAL SHARE.				
Forest	RS. 3,000	RS. 3,500	RS. 2,500	RS. 31,795
DIVIDED HEAD PROVINCIAL SHARE.				
Forest	3,000	3,500	2,500	31,796
TOTAL ..	6,000	7,000	5,000	63,591

11.—FOREST.

	Detailed Account No.	Budget Estimate, 1896–97.	Revised Estimate, 1895–96.	Budget Estimate, 1895–96.	Accounts, 1894–95.
		RS.	RS.	RS.	RS.
A.—Conservancy and Works	11A.	8,84,000	8,05,000	8,22,400	5,99,361
B.—Establishments	11B.	7,86,000	7,62,000	7,47,600	7,28,064
TOTAL ..		16,70,000	15,67,000	15,70,000	13,27,425
IMPERIAL SHARE ..		8,35,000	7,83,500	7,85,000	6,63,713
PROVINCIAL SHARE ..		8,35,000	7,83,500	7,85,000	6,63,712

Detailed Account No. 11A.—FOREST—

	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Summary.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I.—Timber and other Produce removed from the Forests by Government Agency. ..	21,100	86,500	1,06,000	2,13,600	17,650	78,350	96,200	1,92,200
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers.	47,450	25,300	19,150	91,900	43,900	24,350	17,650	85,900
III.—Confiscated Drift and Waif Wood ..	2,750	400	350	3,500	2,800	450	350	3,600
V.—Rent of Leased Forests and Payments to Shareholders in Forests managed by Government	10,000	..	7,300	17,300	10,000	..	11,500	21,500
VI.—Live and Dead Stock	8,700	5,450	40,950	55,100	12,000	2,000	29,500	43,500
VII.—Communications and Buildings	43,550	22,100	51,150	1,16,800	36,600	20,050	46,850	1,03,500
VIII.—Demarcation, Improvement and Extension of Forest	1,52,000	1,17,200	1,05,100	3,74,300	76,250	1,82,550	85,800	3,44,600
IX.—Miscellaneous	4,450	2,050	5,000	11,500	4,300	1,250	4,650	10,200
TOTAL ..	2,90,000	2,59,000	3,35,000	8,84,000	2,03,500	3,09,000	2,92,500	8,05,000
Details.								
I.—Timber and other Produce removed from the Forests by Government Agency—								
a. Timber	7,400	15,800	62,700	85,900	6,900	12,600	51,900	71,400
b. Firewood and Charcoal	8,400	64,500	35,900	1,08,800	6,200	60,900	35,400	1,02,500
c. Bamboos	1,500	650	1,350	3,500	1,500	150	1,250	2,900
d. Sandalwood	..	1,850	2,050	3,900	..	1,000	1,900	2,900
e. Grass and Other Produce	3,800	3,700	4,000	11,500	3,050	3,700	5,750	12,500
Total I.—Timber, &c., removed by Government Agency	21,100	86,500	1,06,000	2,13,600	17,650	78,350	96,200	1,92,200
VI.—Live and Dead Stock—								
a. Purchase of Cattle	..	..	4,200	4,200	5,500	..	4,800	10,300
b. Feed and keep of Cattle	3,300	..	23,400	26,700	3,500	..	21,000	24,500
c. Plant, Tools and Instruments	5,400	5,450	13,350	24,200	3,000	2,000	3,700	8,700
Total VI.—Live and Dead Stock ..	8,700	5,450	40,950	55,100	12,000	2,000	29,500	43,500

Explanatory Remarks.

A.—Conservancy and Works.

Budget Estimate, 1895–96.				Accounts, 1894–95.			
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
22,700	78,950	1,04,850	2,06,500	13,115	62,854	84,329	1,60,298
41,200	26,450	18,200	85,850	30,892	24,248	25,275	80,415
3,400	500	300	4,200	2,590	227	98	2,915
10,000	10	8,500	18,510	10,000	20	8,120	18,140
7,650	2,500	28,600	38,750	10,970	1,229	28,488	40,687
39,800	20,500	46,250	1,06,550	22,033	12,801	37,972	72,806
75,050	1,89,050	89,150	3,53,250	49,800	93,916	71,057	2,14,773
2,400	1,740	4,650	8,790	2,226	1,051	6,050	9,327
2,02,200	3,19,700	3,00,500	8,22,400	1,41,626	1,96,346	2,61,389	5,99,361
10,400	12,750	65,000	88,150	6,252	8,964	51,286	66,502
6,750	61,350	31,800	99,900	5,272	50,467	21,660	77,399
1,500	150	3,350	5,000	1	564	246	811
..	1,000	1,900	2,900	..	462	2,746	3,208
4,050	3,700	2,800	10,550	1,590	2,397	8,391	12,378
22,700	78,950	1,04,850	2,06,500	13,115	62,854	84,329	1,60,298
2,000	..	2,600	4,600	6,700	..	5,968	12,668
3,300	500	20,950	24,750	1,862	..	18,813	20,675
2,350	2,000	5,050	9,400	2,408	1,229	3,707	7,344
7,650	2,500	28,600	38,750	10,970	1,229	28,488	40,687

EXPENDITURE.

DETAILED ACCOUNT No. 11A.—FOREST—A.—Conservancy and Works—*cont.*

DETAILS—*cont.*	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.				Budget Estimate, 1895–96.				Accounts, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VII.—COMMUNICATIONS AND BUILDINGS—																
a. Roads and Bridges	18,850	9,450	23,100	51,400	16,100	7,900	25,000	49,000	18,000	8,250	27,000	53,250	7,226	5,050	21,164	33,440
b. Buildings	23,000	11,900	25,900	60,800	19,300	11,400	17,700	48,400	20,800	11,400	16,800	49,000	13,922	6,624	15,141	35,687
c. Other Works	1,700	750	2,150	4,600	1,200	750	4,150	6,100	1,000	850	2,450	4,300	885	1,127	1,667	3,679
TOTAL VII.—COMMUNICATIONS AND BUILDINGS ..	43,550	22,100	51,150	1,16,800	36,600	20,050	46,850	1,03,500	39,800	20,500	46,250	1,06,550	22,033	12,801	37,972	72,806
VIII.—DEMARCATION, IMPROVEMENT, AND EXTENSION OF FORESTS—																
a. Demarcation	26,000	25,400	17,000	68,400	20,500	30,550	14,650	65,700	20,900	35,600	18,000	74,500	8,347	22,395	11,249	41,991
b. Compensation for Land and Rights ..	3,500	2,900	7,800	14,200	4,600	2,400	3,000	10,000	4,600	2,850	2,500	9,950	3,186	1,123	1,511	5,820
c. Surveys	‡ 71,050	5,600	12,350	89,000	8,800	71,900	10,800	91,500	9,100	69,400	10,700	89,200	6,169	5,537	7,904	19,610
d. Working Plans	3,700	1,200	3,000	7,900	..	500	1,200	1,700								
e. Sowing and Planting	12,800	29,250	18,750	60,800	10,600	28,500	15,300	54,400	11,250	25,250	16,800	53,300	8,400	20,488	15,313	44,201
f. Protection from fire	15,850	18,800	19,950	54,600	15,250	15,400	18,550	49,200	15,250	18,650	17,550	51,450	12,122	13,712	18,152	43,986
g. Other Works	19,100	34,050	26,250	79,400	16,500	33,300	22,300	72,100	13,950	37,300	23,600	74,850	11,576	30,661	16,928	59,165
TOTAL VIII.—DEMARCATION, &c. ..	1,52,000	1,17,200	1,05,100	3,74,300	76,250	1,82,550	85,800	3,44,600	75,050	1,89,050	89,150	3,53,250	49,800	93,916	71,057	2,14,773
IX.—MISCELLANEOUS—																
a. Law charges	500	1,000	300	1,800	500	650	250	1,400	500	650	400	1,550	350	348	235	933
b. Other charges	3,950	1,050	4,700	9,700	3,800	600	4,400	8,800	1,900	1,090	4,250	7,240	1,876	703	5,815	8,394
TOTAL IX.—MISCELLANEOUS ..	4,450	2,050	5,000	11,500	4,300	1,250	4,650	10,200	2,400	1,740	4,650	8,790	2,226	1,051	6,050	9,327

DETAILED ACCOUNT No. 11B.—FOREST—B.—Establishments.

Vide—APPENDIX D, PAGE .

SUMMARY.	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.				Budget Estimate, 1895–96.				Accounts, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
Salaries	1,20,650	1,21,050	1,27,300	3,69,000	1,06,150	1,26,050	1,23,800	3,56,000	1,04,050	1,26,550	1,11,300	3,41,900	97,229	1,27,488	1,14,609	3,39,326
Establishments	70,800	38,200	91,000	2,50,000	69,000	86,000	88,000	2,43,000	63,900	87,300	87,400	2,38,600	64,776	86,051	85,165	2,35,992
Allowances	40,400	44,200	40,400	1,25,000	39,200	43,100	38,700	1,21,000	37,580	46,400	40,220	1,24,200	38,399	41,140	36,894	1,16,433
Contingencies	13,600	15,850	12,550	42,000	13,500	15,600	12,900	42,000	13,600	15,700	13,600	42,900	18,121	11,687	11,505	36,313
TOTAL ..	2,45,450	2,69,300	2,71,250	7,86,000	2,27,850	2,70,750	2,63,400	7,62,000	2,19,130	2,75,950	2,52,520	7,47,600	2,13,525	2,66,366	2,48,173	7,28,064

	Numbers.						Salaries.	Budget Estimate, 1896–97.				Revised Estimate, 1895–96.		Budget Estimate, 1895–96.				Accounts, 1894–95.			
	1895–96.			1896–97.				Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	N.C.	C.C.	S.C.	N.C.	C.C.	S.C.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries—							(*a*) Conservators—																
	..	1	..	..	1	..	1st Grade (1,600)	..	19,200	..	19,200	..	..	..	19,200	..	..	..	19,200	14,975	25,279	16,116	56,370
	1	..	..	1	..	..	2nd ,, (1,350)	16,200	..	..	16,200	14,700	19,200	14,900	48,800	16,200	..	..	16,200				
	..	..	1	..	..	1	3rd ,, (1,100)	..	..	13,200	13,200					..	..	13,200	13,200				
							(*b*) Superior Officers—																
							Deputy Conservators—																
	1	..	2	1	..	2	1st Grade (900)	10,800	..	21,600	32,400					10,800	..	21,600	32,400				
	..	2	2	..	2	2	2nd ,, (800)	..	19,200	19,200	38,400					..	19,200	19,200	38,400				
	3	3	1	2	3	2	3rd ,, (650)	15,600	23,400	15,600	54,600					23,400	23,400	7,800	54,600				
	3	2	2	4	1	2	4th ,, (550)	26,400	6,600	13,200	46,200					19,800	13,200	13,200	46,200				
							Assistant Conservators—																
	1	1	3	2	1	2	1st Grade (450)	10,800	5,400	10,800	27,000					5,400	5,400	16,200	27,000				
	1	2	..	1	2	2	2nd ,, (350)	4,200	8,400	8,400	21,000					4,200	8,400	..	12,600				
	1	2	*1	2	1	†1	Special Forest Settlement-officers (500)	12,000	9,000	3,000	24,000	78,200	91,700	92,300	2,62,200	9,000	12,000	3,000	24,000	73,156	87,173	85,117	2,45,446
							Survey Officer for Forest Settlement work	..	..	..	..					650	..	..	650				
							Extra Assistant Conservators—																
	..	..	2	1	..	1	1st Grade (350) Local allowance (50)	4,800	..	4,800	9,600					..	..	9,600	9,600				
	1	1	1	1	1	1	2nd Grade (300)	3,600	3,600	3,600	10,800					3,600	3,600	3,600	10,800				
	1	2	..	1	2	..	3rd ,, (250)	3,000	6,000	..	9,000					3,000	6,000	..	9,000				
	1	2	..	1	2	..	4th ,, (200)	2,400	4,800	..	7,200					2,400	4,800	..	7,200				
							Exchange compensation allowance	14,750	15,450	17,800	48,000	13,250	15,150	16,600	45,000	13,194	15,884	14,888	43,966	9,098	15,036	13,376	37,510
								1,24,550	1,21,050	1,31,200	3,76,800	..	..	..	..	1,11,644	1,31,084	1,22,288	3,65,016				
							Deduct—Probable Savings ..	*3,900*	..	*3,900*	*7,800*	..	..	..	..	*7,594*	*4,534*	*10,988*	*23,116*				
							Total Salaries ..	1,20,650	1,21,050	1,27,300	3,69,000	1,06,150	1,26,050	1,23,800	3,56,000	1,04,050	1,26,550	1,11,300	3,41,900	97,229	1,27,488	1,14,609	3,39,326

* Half the salary of this officer is debited to the Northern Circle. † Half the salary of this officer is debited to the Central Circle.
‡ This includes Rs. 64,000 for surveys by the Survey of India Party. In letter No. 3463-S, dated 27th November 1895, however, the Surveyor-General has fixed the estimate at Rs. 62,770.

DETAILED ACCOUNT No. 11B.—FOREST—

	Numbers. 1895–96. N.C.	C.C.	S.C.	Numbers. 1896–97. N.C.	C.C.	S.C.	Establishments.	Budget Estimate, 1896–97. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised Estimate. Northern Circle.	Central Circle.
								RS.	RS.	RS.	RS.	RS.	RS.
Establishment—							(*c*) Subordinate Forest and Depôt Establishment—						
	16	23	22	16	23	22	Rangers 3 (150), 4 (125), 6 (100), 9 (80), 8 (60), 31 (50)	13,260	17,280	21,060	51,600	43,000	57,500
	31	48	49	31	48	49	Deputy Rangers 27 (40), 37 (30), Foresters 9 (25), 51 (20), 4 (15).	9,600	15,180	17,160	41,940		
	220	298	210	220	298	210	Forest Guards 35 (12), 50 (10), 25 (9), 113 (8), 203 (7), 302 (6).	17,808	25,656	19,920	63,384		
	..	..	..	13	18	8	Temporary establishment * ..	4,140	1,584	2,640	8,364		
	23	46	47	35	55	54	(*d*) Office Establishment— Clerks 2 (125), 1 (100), 1 (70), 20 (50), 6 (40), 15 (35), 5 (30), 21 (25), 24 (20), 23 (15), 26 (12) ..	12,960	17,256	17,748	47,964		
	73	75	66	71	69	58	Servants 9 (10), 2 (9), 52 (8), 52 (7), 83 (6)	5,820	5,712	5,100	16,632		
							Forest Settlement officers' establishments— 12 Clerks, 4 (50), 8 (20) .. 36 Servants 8 (11), 24 (8), 4 (7).	4,008	3,000	1,008	8,016		
							Do. for Survey officer for Forest Settlement work	..	..	..	..		
							Forest establishment in Board's office—						
							Permanent establishment— 1 Assistant 250	1,000	1,000	1,000	3,000	26,000	28,500
							9 Clerks, 1 (100), 1 (75), 1 (50), 1 (40), 1 (30), 1 (25), 1 (20), 2 (15).	1,480	1,480	1,480	4,440		
							6 Servants, 2 (10), 1 (8), 2 (7), 1 (5).	180	188	188	564		
							Temporary establishment— 4 Clerks, 1 (75), 2 (35), 1 (20) ..	660	600	660	1,980		
							For temporary office establishments entertained in districts—						
	11	7	17	7	5	18	Clerks 2 (25), 3 (20), 18 (15), 7 (12)	1,500	1,0008	3,060	5,568		
	10	8	25	9	7	26	Servants 3 (8), 18 (7), 17 (6), 1 (5), 3 (4)	672	564	1,992	3,228		
								73,096	90,568	93,016	2,56,680	..	..
							Deduct—Probable Savings ..	2,296	2,368	20,16	6,680	..	..
							Total Establishments ..	70,800	88,200	91,000	2,50,000	69,000	86,000
							Allowances.						
Allowances—							Travelling allowance—						
							a. Conservators	3,500	3,000	3,000	9,500	3,500	3,000
							b. Superior Officers	17,000	18,500	17,000	52,500	16,500	17,500
							c. Subordinate Forest and Depôt Establishments	14,500	16,500	16,500	47,500	14,000	16,500
							d. Office Establishments	5,400	6,200	3,000	15,500	5,200	6,100
							Total Allowances ..	40,400	44,200	40,400	1,25,000	39,200	43,100
							Contingencies.						
Contingencies—							Stationery	70	80	50	200	60	70
							Carriage of Tents	2,600	2,500	2,100	7,200	2,500	2,600
							Rents, Rates and Taxes	1,230	1,070	500	2,800	1,140	930
							Official Postage	4,300	6,000	43,00	14,600	4,300	6,000
							Sundries	5,400	6,200	5,600	17,200	5,500	6,000
							Total Contingencies ..	13,600	15,850	12,550	42,000	13,500	15,600

* Scale—Ranger 1 (50); Deputy Rangers 2 (40), 11 (30); Foresters 3 (20), 5 (15); Forest Guards 17 (6).

B.—Establishments—*cont.*

1895–96. Southern Circle.	Total.	Budget Estimate, 1895–96. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1894–95 Northern Circle.	Central Circle.	Southern Circle.	Total.
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
		13,560	17,280	20,760	51,600				
57,500	1,58,000	9,600	15,180	17,160	41,940	40,633	56,768	55,538	1,52,939
		17,808	25,656	19,920	63,384				
		1,440	3,184	2,600	7,224				
		8,820	13,956	14,988	37,764				
		5,820	6,324	5,904	18,048				
		3,000	4,008	1,008	8,016				
		300	..	..	300				
30,500	85,000	1,000	1,000	1,000	3,000	24,143	29,283	29,627	83,053
		1,480	1,480	1,480	4,440				
		188	188	188	564				
		660	660	660	1,980				
		3,060	1,656	4,992	9,708				
..	..	66,736	90,572	90,660	2,47,968	..	..	..	..
..	..	2,536	3,272	3,260	9,368	..	..	..	..
88,000	2,43,000	63,900	87,300	87,400	2,38,600	64,776	86,051	85,165	2,35,992
3,000	9,500	3,300	3,000	3,000	9,300	3,286	2,770	3,332	9,388
16,000	50,000	15,600	19,400	16,200	51,200	17,041	16,258	14,664	47,963
16,000	46,500	13,550	17,830	17,420	48,800	12,606	16,639	15,314	44,559
3,700	15,000	5,130	6,170	3,600	14,900	5,466	5,473	3,584	14,523
38,700	1,21,000	37,580	46,400	40,220	1,24,200	38,399	41,140	36,894	1,16,433
70	200	50	80	80	210	..	..	..	..
2,000	7,100	2,400	2,740	1,860	7,000	2,532	2,190	1,934	6,656
930	3,000	1,280	880	950	3,110	1,129	810	976	2,915
4,300	14,600	4,220	5,810	4,345	14,375	4,588	5,627	4,355	14,570
5,600	17,100	5,650	6,190	6,365	18,205	4,872	3,060	4,240	12,172
12,900	42,000	13,600	15,700	13,600	42,900	13,121	11,687	11,505	36,313

11. Forest.

	Direction—Northern Circle.	Ganjám.	Vizagapatam.	Gódávari.	Kistna.	Kurnool.	Bellary.	Anantapur.	Direction—Central Circle.	Cuddapah.	Nellore.	Chingleput.	North Arcot.	South Arcot.	Salem.	Tanjore.	Trichinopoly.	Direction—Southern Circle.	Madura.	Tinnevelly.	North Coimbatore.	South Coimbatore.	Nilgiris.	North Malabar.	South Malabar.	South Canara.	Total.
	*				*						*						*						*				
Subordinate Forest and Depôt Establishment (Permanent).																											
Sub-Assistant Conservators, Rs. (150)	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	1	1	..	..	..	..	..	..	3
Rangers, Rs. (125)	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	1	..	..	..	4
Do. „ (100)	..	..	..	..	2	..	1	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	..	1	..	6
Do. „ (80)	..	..	..	2	..	..	..	..	..	..	..	..	1	1	1	..	..	..	..	1	..	..	1	..	..	1	9
Do. „ (60)	2	..	..	..	..	..	2	..	..	..	..	..	1	..	3	..	1	..	1	..	..	..	..	..	..	..	8
Do. „ (50)	1	1	1	1	1	1	..	..	..	3	2	1	2	1	2	..	2	1	1	..	2	1	1	2	..	2	31
Deputy Rangers, Rs. (40)	1	1	..	..	1	1	..	..	..	1	1	..	2	1	1	..	1	1	2	2	..	2	2	2	2	3	27
Do. „ (30)	..	..	2	..	1	1	1	2	..	2	2	2	5	2	4	..	..	..	2	..	2	3	2	2	1	1	37
Foresters, Rs. (25)	..	1	..	1	2	..	1	1	..	2	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	9
Do. „ (20)	..	..	2	3	2	3	3	1	..	6	2	2	2	4	1	1	1	1	4	3	3	3	2	..	2	..	51
Do. „ (15)	..	..	..	..	..	..	..	..	..	..	1	..	..	1	1	..	..	..	..	..	..	1	..	..	..	..	4
Forest Guards, Rs. (12)	..	..	..	1	..	1	..	1	..	..	2	..	1	5	5	..	1	..	..	2	3	4	2	4	1	2	35
Do. „ (10)	..	..	1	3	3	1	1	1	..	2	2	1	2	9	5	1	1	..	1	1	3	3	4	2	1	2	50
Do. „ (9)	..	..	..	..	..	..	..	..	..	..	..	2	3	..	5	..	..	..	7	2	..	..	..	..	2	4	25
Do. „ (8)	..	4	1	7	4	4	1	2	..	8	..	4	4	10	5	1	3	..	7	4	6	11	12	5	5	5	113
Do. „ (7)	..	6	5	10	9	9	18	3	..	20	4	4	12	12	15	1	6	..	10	15	8	12	12	4	3	5	203
Do. „ (6)	..	7	7	21	29	15	13	32	..	33	38	5	28	14	15	2	7	..	2	6	5	5	..	7	5	6	302
Subordinate Forest and Depôt Establishment (Temporary).																											
Rangers, Rs. (50)	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1
Deputy Rangers, Rs. (40)	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	1	1	..	1	..	..	..	1	..	2
Do. „ (30)	6	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	1	11
Foresters, Rs (20)	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	1	..	..	3
Do. „ (15)	..	..	..	..	5	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	5
Forest Guards, Rs. (6)	..	..	..	..	..	..	..	..	..	17	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	17
	*				*						*						*						*				

1053: 1. 12. 94

3361

Govt. of {1895} Madras.

REVENUE.

P.S.

Order No. 1023 d/18 Dec 95

The estimates are accepted.

Cwrs
MCS
18/12/95

Issued. 12 }
Recd. 18 } Dec 95 Encl.

G.O., Nos. 808, 808A,
12th December 1895.

DECEMBER.

Press

Print estimates as appendix to Financial order. Proof not wanted.

Budget Estimates.

Passing orders on Board's Proceedings submitting the revised estimates of receipts and charges of the Madras Forest Department for the year 1895-96 and the — for 1896-97.

To the Rev. Dt. / SIC despd 21/12/95
" Sectt. Genl. despd 18/12/95
" Editor's Table
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