[5/24]
1,000—25-7-96

Financial (1895) Department.

ORDINARY MS.

G.O., No. 96.

DATED 31st Jany 1895.

UNDERED. 1894

[Despatch Abstract.]

FOREST BUDGET.-

Recording, with remarks, Proceedings, Revenue Department, on Board's Proceedings communicating to all Collectors and Conservators of Forests, with remarks, Government Order reviewing the revised and the budget estimates of the Forest Department for 1894-95 and 1895-96, respectively.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	456	Conf.	15-6-95				

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
8v	320		17-4-95				

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

READ—the following Government Order, dated 8th December 1894, Mis. No. 4822, Revenue:—

Read—the following Government Order, dated 1st December 1894, No. 1053, Financial:—

Read—the following Government Order, dated 22nd November 1894, Nos. 831, 831-A, Revenue:—

Read—Proceedings of the Board of Revenue (Land Revenue), dated 31st October 1894, Forest No. 671.

ABSTRACT.—Submitting to Government budget estimates of the Forest Department for 1895–96.

Order—dated 22nd November 1894, No. 831, Revenue.

Forest No. 323.

The revised estimates of receipts and charges of the Madras Forest Department for the year 1894–95 and the budget estimates for 1895–96 are approved subject to the remarks and modifications noted below.

2. *Sanctioned estimates for* 1894–95.—(i) The figures given in the Board's statements should have been made to correspond with those shown in the Civil Budget Estimates approved by the Government of India. The necessary corrections have been made in the Government office.

(ii) The reduction of Rs. 5,000, in the Board's total estimate of expenditure, made by the Government of India in their Circular No. 13-F., dated 7th July 1894, was deducted by the Board from the provision made under B-I (*c*) (See Board's Proceedings, Forest No. 555, dated 23rd August 1894, recorded in G.O., No. 3584, dated 13th September 1894). But from the Civil Budget Estimates above referred to, it now appears that in the figures finally accepted by the Supreme Government this reduction was made under A-VIII. It is not known on what information the alteration in question was based, but if the revised figures were furnished to the Supreme Government by the Accountant-General, His Excellency the Governor in Council considers that the Board of Revenue and the Government should have been consulted in the matter.

3. *Revised estimates*, 1894–95.—(i) The revised estimates submitted by the Board show a net surplus of Rs. 2,99,500. It is desirable to round off totals as far as possible and a deduction of Rs. 500 will be made from "Refunds and Drawbacks," Rs. 400 being deducted from the Northern Circle and Rs. 100 from the Central Circle.

(ii) The provision made for three months on account of three new Assistant Conservators, who were expected to arrive towards the close of 1894, must be curtailed with reference to the recent communication received from the India Office stating that only one such officer has been appointed to this Presidency during the

current year. The following reductions will accordingly be made in the Board's figures under "B. Establishments" in equal proportions from the Northern and Southern Circles :—

(*a*) From "Salaries of Assistant Conservators, second grade," the pay of two Assistant Conservators for three months amounting to Rs. 2,100.
(*b*) From "Exchange compensation allowance" under "Salaries," Rs. 300.
(*c*) From "Travelling allowance" of "Superior officers," Rs. 800.

(iii) The actuals for the first six months of 1894–95 tend to show that the Board has over-estimated the charges under "B. Establishments." Taking the proportion of six months' actuals of the previous year, the total charges under this head do not come to more than Rs. 6,98,000, or in round numbers 7 lakhs, while the Board's revised estimate amounts to Rs. 7,40,000. The Government is not prepared, in the absence of fuller information, to make any large reduction in the Board's figures, but a sum of Rs. 6,800 will be deducted in equal proportions from the provision made under the "Salaries" of superior officers in the Northern and Southern Circles as due to "probable savings." The total amount to be deducted from the Board's revised estimate will thus be fixed at Rs. 10,000.

4. *Budget estimates*, 1895–96.—(i) A sum of Rs. 900 will be added to "Refunds and Drawbacks," the addition being equally divided between the three Circles. The Board's estimate would appear to be somewhat below the mark.

(ii) The receipts and expenditure during the ensuing year under "Forests" proper are estimated by the Board at Rs. 18,70,000 and Rs. 16,38,500 respectively. The figure for receipts corresponds with the revised estimate for the current year, but that for expenditure is in excess of the Board's revised estimate by Rs. 78,500. The increase in the latter case occurs chiefly under Establishments and is due to a provision of Rs. 50,000 made on account of the reorganisation of the subordinate staff of the Forest Department. The increase under other items is satisfactorily explained by the Board. For the reasons given in paragraph 3 (ii) above, the following reductions from the provision made on account of two of the Assistant Conservators expected during the current year will be made in equal proportions in the Board's figures for the Northern and Southern Circles :—

(*a*) From "Salaries of Assistant Conservators, second grade," Rs. 8,400.
(*b*) From "Exchange compensation allowance" under "Salaries," Rs. 1,200.
(*c*) From "Travelling allowance" of "Superior officers," Rs. 1,600.

	Rs.
Northern Circle	700
Central ,, ...	900
Southern ,, ...	700

A sum of Rs. 2,300 will be added to the "probable savings" under Establishment in the marginally-noted proportions and the amount to be deducted from the Board's figures will be fixed at Rs. 13,500.

5. The statements submitted by the Board will be revised and corrected with reference to the remarks contained in the foregoing paragraphs and will be printed as Appendix I to the present Proceedings.

6. It is observed that, while the Budget estimates of the Forest Department for 1894–95 covered 120 pages of printed matter, the estimates for 1895–96 have under the recent orders of Government been compressed into less than twenty pages. This result is very satisfactory, but the information furnished by the Board in the new form of estimate is in some cases insufficient. For instance, no details of the actuals of the first few months of the current year are given, and it is essential for a review of the revised estimates, and to some extent of the budget estimates also, that such figures should be available. The statement printed as Appendix II to this order shows the actuals of the first six months of the past and current years, and the figures for the last six months of 1894–95 are worked out in proportion to the actuals of the last six months of 1893–94. A similar statement should in future years be supplied by the Board, and should, together with the explanatory remarks now printed on pages 10 and 11 and subsequent pages, be printed on separate sheets. The explanations should, of course, follow the order of the figures in the estimates. Those relating to the receipts should come immediately after the estimates under IX. Forests and those relating to charges after the estimates of expenditure, but the remarks column of the statements

themselves does not afford sufficient space for the requisite details. As already pointed out in G.O., No. 3946, dated 12th October 1894, the intention of Government in prescribing the new forms was that the necessary explanations should be given in a compact and easily accessible manner, and not that information actually required for an intelligent review of the estimates should be needlessly curtailed.

7. The figures approved by Government are as follows :—

		Revised estimates, 1894–95.	Budget estimates, 1895–96.
		Rs.	Rs.
Receipts—IX. Forests		18,70,000	18,70,000
Charges	1. Refunds and Drawbacks ...	10,000	5,000
	11. Forest	15,50,000	16,25,000
		15,60,000	16,30,000
Surplus		3,10,000	2,40,000

(True Extract.)

(Signed) E. GIBSON,
Secretary to Government.

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

Endorsement No. 831-A.

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

(Signed) E. GIBSON,
Secretary to Government.

APPENDIX

Budget Estimate of the Forest

	Detailed account number.	Budget estimate, 1895–96.				Revised estimate, 1894–95.			
		Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
RECEIPTS.									
IX.—Forest.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Abstract.									
I. Timber and other produce removed from Forests by Government Agency.	IX-A.	51,700	1,66,950	2,48,700	4,67,350	37,300	1,65,000	2,56,700	4,59,000
II. Timber and other produce removed from Forests by consumers or purchasers.	IX-B.	4,61,900	5,76,500	2,98,700	13,37,100	4,79,300	5,76,600	2,81,900	13,37,800
III. Confiscated drift and waif wood	..	7,200	3,200	1,700	12,100	8,250	2,350	2,200	12,800
V. Miscellaneous	IX-C.	7,200	21,350	24,900	53,450	11,650	23,550	25,200	60,400
Total ..	..	5,28,000	7,68,000	5,74,000	18,70,000	5,36,500	7,67,500	5,66,000	18,70,000

Detailed Account No. IX-A.—Forest—Timber and other produce removed from

I. (*a*) Timber	24,700	22,200	1,69,000	2,15,900	17,750	21,100	1,60,650	1,99,500
(*b*) Firewood and charcoal	14,300	1,29,500	52,600	1,96,400	14,750	1,16,050	47,400	1,78,200
(*c*) Bamboos	6,200	250	6,500	12,950	..	1,850	3,150	5,000
(*d*) Sandalwood	..	8,000	13,000	21,000	..	20,100	28,700	48,800
(*e*) Grass and other minor produce	6,500	7,000	7,600	21,100	4,800	5,900	16,800	27,500
Total ..	51,700	1,66,950	2,48,700	4,67,350	37,300	1,65,000	2,56,700	4,59,000

Detailed Account No. IX-B.—Forest—Timber and other produce removed

II. (*a*) Timber	1,12,300	69,000	32,950	2,14,250	1,18,600	67,800	32,700	2,19,100
(*b*) Firewood and charcoal	63,200	1,35,200	69,700	2,68,100	58,350	1,27,150	67,500	2,53,000
(*c*) Bamboos	67,400	58,200	19,250	1,44,850	76,450	67,500	21,650	1,65,600
(*d*) Grazing and fodder grass	1,00,200	1,02,600	65,250	2,68,050	92,450	1,01,900	57,650	2,52,000
(*e*) Other minor produce	1,18,800	2,11,500	1,11,550	4,41,850	1,33,450	2,12,250	1,02,400	4,48,100
Total ..	4,61,900	5,76,500	2,98,700	13,37,100	4,79,300	5,76,600	2,81,900	13,37,800

Detailed Account No. IX-C—Forest—Miscel-

V. (*a*) Fines and forfeitures	300	1,200	600	2,100	200	1,600	700	2,500
(*b*) Refunds	950	1,350	300	2,600	500	1,400	700	2,600
(*c*) Recoveries of over-payments in previous years ..	..	..	..	..	..	..	..	..
(*d*) Other services	5,950	18,800	24,000	48,750	10,950	20,550	23,800	55,300
Total ..	7,200	21,350	24,900	53,450	11,650	23,550	25,200	60,400

In the Southern Circle, the total revised estimate is less than the budget by only Rs. 4,000. The large decrease shown under I (b) is owing to curtailment of departmental operations in *Madura* for want of adequate establishment, but is expected to be almost covered by increased revenue from departmental sales of timber in *Malabar* and of sandalwood of the previous year's stock in *North Coimbatore*.

(*iii*) **Budget Estimate, 1895–96.**—The total budget estimate of receipts for 1895–96 is the same as the total revised estimate for the current year, the decrease of Rs. 8,500 in the budget estimate of the Northern Circle being expected to be counterbalanced by an increase in the Central and Southern Circles of Rs. 500 and Rs. 8,000, respectively.

In the Northern Circle, the increase under I (*a*) is expected to accrue from the proposed extension of departmental working in *Kurnool*, and that under I (*c*) is also budgeted for in the same district where it is intended to undertake bamboo fellings departmentally. The decrease under II (*a*) is accounted for by the increase under I (*a*), and that under II (*c*) occurs in *Gódávari* where the increase in the revised estimate is exceptional. The increase under II (*d*) is anticipated chiefly in *Kistna* where the new arrangements for bringing the grazing areas under better control are expected to be complete next year. A large decrease is budgeted for under II (*e*), as the cutting of the *Cassia auriculata* bark in *Anantapur* is to be confined next year to a smaller area, and much revenue is not expected from fruit trees in *Kurnool*.

In the Central Circle, the increase under I (*b*) is expected to accrue mainly from the supply of fuel departmentally to the Madras Railway at Kodur in the *Cuddapah district*, and that under II (*b*) from the development of revenue anticipated in *Chingleput*, *North Arcot*, *South Arcot*, *Tanjore* and *Trichinopoly*. The decrease under I (*d*) occurs in *Salem* where provision has been made for normal receipts only. The decrease under II (*c*) occurs in *North Arcot* where a considerable area of the bamboo tracts requires rest.

In the Southern Circle, the increase under I (*a*) occurs mainly in *North Coimbatore* and *South Canara* in which districts the departmental working started this year is expected to develop better results next year. The increase under I (*b*) is budgeted for in *Coimbatore* and the *Nilgiris* and that under I (*c*) in *Madura*, *North Coimbatore* and *South Canara*. In *South Coimbatore*, it is proposed to introduce the lump sum contract system for the collection of minor produce in all the ranges. As the revenue from this source is to be credited to II (*e*), there is a decrease under I (*e*). The increase under II (*d*) is anticipated chiefly in *North Coimbatore* where it is proposed to permit grazing over a considerable area without restriction.

Department for 1895–96.

Budget estimate, 1894–95.				Accounts, 1893–94.				Remarks.
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
26,050	1,45,380	2,63,800	4,35,230	22,278	1,21,961	2,61,383	4,05,622	
3,92,000	6,34,300	2,83,200	13,09,500	5,25,678	6,41,195	3,00,516	14,67,389	
6,100	2,850	1,300	10,250	5,054	4,341	3,475	12,870	
5,850	17,460	21,700	45,010	10,474	23,295	27,622	61,301	
4,30,000	8,00,000	5,70,000	18,00,000	5,63,484	7,90,702	5,92,996	19,47,182	

Forests by Government Agency.

13,300	21,200	1,55,000	1,89,500	13,343	21,907	1,75,975	2,11,225
5,500	1,06,550	63,800	1,75,850	5,545	83,915	39,818	1,29,308
2,700	1,350	3,500	7,550	1	313	1,890	2,204
..	8,000	23,200	31,200	..	10,577	29,506	40,083
4,550	8,300	18,300	31,150	3,389	5,219	14,194	22,802
26,050	1,45,380	2,63,800	4,35,230	22,278	1,21,961	2,61,383	4,05,622

by consumers or purchasers.

1,06,800	82,200	30,700	2,19,700	2,03,731	70,577	40,730	3,15,038
64,800	1,39,500	65,500	2,69,800	56,010	1,17,950	73,500	2,47,460
60,800	70,400	22,150	1,53,350	85,469	64,412	20,266	1,68,147
90,900	83,850	58,350	2,33,100	88,920	1,16,613	57,724	2,63,257
68,700	2,58,350	1,06,000	4,33,050	90,548	2,74,643	1,08,296	4,73,487
3,92,000	6,34,300	2,83,200	13,09,500	5,25,678	6,41,195	3,00,516	14,67,389

laneous

} 5,850	17,460	21,700	45,010	} 10	710	549	1,269	
				} 434	713	543	1,689	
				} 10,031	..	..	..	
5,850	17,460	21,700	45,010	10,474	23,295	27,622	61,301	

In the Northern Circle, the revised estimate exceeds the budget by Rs. 1,06,500, the increase being distributed over all the heads, except I (*c*) and II (*b*). The increase under I (*a*) is expected to result from the supply of railway sleepers in *Vizagapatam* and from increased sales consequent upon an increase in the demand for timber in *Kurnool*. The increase under I (*b*) is expected to accrue in *Bellary*, the attempts to sell the year's coupes standing having failed the produce is to be extracted departmentally. Under II (*a*) the increase is anticipated in *Vizagapatam*, *Gódávari*, *Anantapur* and *Bellary* chiefly from unreserved areas over which the department has been permitted to exercise control. The major portion of the increase under II (*c*) occurs in *Gódávari* where bamboos having commenced to seed, extensive removals have been encouraged at reduced rates. The large increase under II (*e*) is expected to accrue from minor produce in the Golconda Agency forests in *Vizagapatam*: from *Cassia auriculata* bark in *Anantapur*, the right to cut which has been leased out for over Rs. 27,000; from tamarind and fruit trees in *Bellary*; and from minor produce of the *Nallamalais* in *Kurnool* where better arrangements are being made to ensure proper collection of revenue from this source generally. The increase under III occurs mainly in *Kurnool* where a large quantity of valuable timber has been seized in connection with the extensive timber thefts brought to light in Nandikotkur taluk. The increase under V is chiefly due to the value of two elephants recently sold to the Agent to the Governor in *Ganjám* having been credited to this head.

In the Central Circle, the total revised estimate falls short of the budget by Rs. 32,500. The decrease occurs principally under the sub-heads I (*c*), II (*a*), II (*b*), II (*c*) and II (*e*) and is partly counterbalanced by the increase under I (*b*), I (*d*), II (*d*) and V. The decrease under I (*e*) is chiefly due to the failure of the crop of soap-nuts in *Nellore*. That under II (*a*) is attributed to poor realizations of revenue up to date in *Cuddapah*, to absence of demand in *South Arcot*, to probable scarcity of timber trees in *Trichinopoly* and in *Salem*, to the recent transfer to Land Revenue of the sale-proceeds of trees on lands assigned on darkhast which were hitherto credited to "Forests." Under II (*b*) the decrease is expected mainly in *North Arcot* and *South Arcot*. In the former, it is due to departmental working being largely extended and in the latter to slack demand for firewood coupes. The decrease under II (*c*) is anticipated in *North Arcot* and is owing to the budget estimate having been revised with reference to the latest actuals. The decrease under II (*e*) occurs principally in *North Arcot*, *South Arcot*, *Trichinopoly* and *Salem*. In the first-named district, it is due to the non-disposal of leaf manure in Gudiyattam and Chittoor taluks owing to late and scanty rains; while in the other districts, it is ascribed to the revenue from tree-tax hitherto credited to "Forests" having been transferred to Land Revenue. Under I (*b*) an appreciable increase is expected in *North Arcot* and *Trichinopoly* from supplies to railways. The increase under I (*d*) is anticipated in *North Arcot* and *South Arcot* with reference to last year's from the working of mature trees. The increase under II (*d*) is expected in *Salem* from sales of the previous year's stock and actuals and that under V is also based on last year's actuals.

(*i*) **Accounts, 1893–94.**—The variations in the actuals of 1893–94 as compared with the estimates for that year and the actuals of the preceding year have been explained in Board's Proceedings, dated 13th September 1894, F. No. 1201, Mis., printed in Board's Proceedings, dated 11th October 1894, F. No. 632.

(*ii*) **Revised Estimate, 1894–95.**—The total revised estimate of receipts exceeds the budget estimate of the year by Rs. 70,000, but is less than the actuals of the past year by Rs. 77,000. In the Northern Circle last year the receipts under certain items (*e.g.*, the large sales of Sál trees in *Ganjám* to the East Coast Railway and of bamboos in *Gódávari*) were altogether exceptional, aggregating nearly one lakh of rupees, and cannot be expected to recur this year. On the other hand there are prospects during the current year of increased revenue in that circle under other heads, mainly under departmental working of timber and firewood and under removals of minor produce by consumers or purchasers. In the Central Circle, a large decrease is anticipated owing to the fact that the rates realized for the *Cassia auriculata* bark are not expected to be so high this year as during last year, and that certain items of free revenue hitherto credited to "Forests" are now to be credited to "Land Revenue." But it is nevertheless calculated that the decrease above referred to will be largely counterbalanced by improved revenue, principally from firewood worked departmentally and from sandalwood. In the Southern Circle, the revenue anticipated from timber removed by Departmental agency as well as by consumers is not so large as in the past year, but the decrease is expected to be partly made up by improvement in the revenue under the other heads of produce worked departmentally, except sandalwood. A decrease is anticipated also under removals of firewood and minor produce by consumers mainly in *Tinnevelly* owing to slackness in the demand.

(*continued at page 4*)

Budget Estimate of the Forest Department for 1895–96—*cont.*

—	Detailed account number.	Budget estimate, 1895–96.				Revised estimate, 1894–95.				Budget estimate, 1894–95.				Accounts, 1893–94.				Remarks.
		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.	
EXPENDITURE.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Refunds and drawbacks	..	1,600	2,600	800	5,000	5,800	2,200	2,000	10,000	1,000	2,600	1,400	5,000	1,841	3,926	1,531	7,298	
Imperial share	..	..	..	..	2,500	..	..	..	5,000	..	..	..	2,500	..	..	..	3,649	
Provincial share	..	..	..	..	2,500	..	..	..	5,000	..	..	..	2,500	..	..	..	3,649	
11. Forest.																		
A. Conservancy and works	II-A.	2,02,200	3,19,700	3,00,500	8,22,400	1,81,300	3,10,700	3,27,500	8,19,500	1,60,000	3,20,000	3,40,000	8,20,000	1,17,623	2,92,275	2,71,309	6,81,207	
B. Establishments	II-B.	2,38,630	2,97,650	2,66,320	8,02,600	2,12,535	2,72,655	2,45,310	7,30,500	2,08,860	2,84,500	2,31,640	7,25,000	1,96,846	2,50,206	2,27,210	6,74,262	
Total ..	..	4,40,830	6,17,350	5,66,820	16,25,000	3,93,835	5,83,355	5,72,810	15,50,000	3,68,860	6,04,500	5,71,640	15,45,000	3,14,469	5,42,481	4,98,519	13,55,469	
Imperial share	..	..	..	..	8,13,000	..	..	..	7,75,000	..	..	..	7,73,000	..	..	..	6,77,734	
Provincial share	..	..	..	..	8,12,000	..	..	..	7,75,000	..	..	..	7,72,000	..	..	..	6,77,735	

Detailed Account No. II-A—Forest—Conservancy and works.

Summary.																		
I. Timber and other produce removed from the Forests by Government Agency.	..	22,700	78,950	1,04,850	2,06,500	17,850	74,950	1,11,800	2,04,600	10,050	75,900	1,21,500	2,07,450	7,015	70,315	93,402	1,70,732	
II. Timber and other produce removed from the Forests by consumers or purchasers.	..	41,200	26,450	18,200	85,850	39,300	25,700	23,850	88,850	32,800	26,200	18,700	77,700	30,091	24,954	21,963	77,008	
III. Confiscated drift and waif wood	..	3,400	500	300	4,200	2,600	350	200	3,150	2,400	400	200	3,000	2,000	360	157	2,517	
IV. Rent of leased Forests and payments to shareholders in forests managed by Government.	..	10,000	10	8,500	18,510	10,000	10	10,500	20,510	10,000	10	8,500	18,510	10,000	..	8,074	18,074	
V. Live and dead stock	..	7,650	2,500	28,600	38,750	10,600	3,300	33,600	47,500	5,700	2,640	35,400	43,740	3,539	2,232	20,767	26,538	
VI. Communications and Buildings	..	39,800	20,500	46,250	1,06,550	31,300	24,650	53,000	1,08,950	35,200	27,100	64,400	1,26,700	16,980	19,227	47,097	83,304	
VII. Demarcation, Improvement and extension of Forests.	..	75,050	1,89,050	89,150	3,53,250	66,850	1,79,750	89,450	3,36,050	61,250	1,83,300	86,500	3,31,050	45,153	1,73,981	74,634	2,93,768	
VIII. Miscellaneous	..	2,400	1,740	4,650	8,790	2,800	1,990	5,100	9,890	2,600	4,450	4,800	11,850	2,845	1,206	5,215	9,266	

Detailed Account No. II-B—Forest—Establishments.

Summary.																		
(*a*) Salaries	..	1,04,050	1,26,550	1,11,300	3,41,900	97,225	1,23,365	1,05,710	3,26,300	98,060	1,33,800	95,440	3,27,300	87,108	1,05,997	87,033	2,80,138	
(*b*) Establishments	..	83,400	1,09,000	1,01,200	2,93,600	65,700	89,400	87,900	2,43,000	57,900	83,300	83,300	2,24,500	63,164	88,646	89,479	2,41,289	
(*c*) Allowances	..	37,580	46,400	40,220	1,24,200	36,160	44,290	38,750	1,19,200	39,800	49,550	40,250	1,29,600	34,245	42,888	38,161	1,15,294	
(*d*) Contingencies	..	13,600	15,700	13,600	42,900	13,450	15,600	12,950	42,000	13,100	17,850	12,650	43,600	12,329	12,675	12,537	37,541	

Detail Account No. II-A.

Details.	Budget estimate, 1895–96.				Revised estimate, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
A.—Conservancy and works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government Agency—								
(*a*) Timber	10,400	12,750	65,000	88,150	8,150	12,150	61,800	82,100
(*b*) Firewood and charcoal	6,750	61,350	31,800	99,900	6,450	57,950	31,900	96,300
(*c*) Bamboos	1,500	150	3,350	5,000	..	750	1,700	2,450
(*d*) Sandalwood	..	1,000	1,900	2,900	..	1,000	4,400	5,400
(*e*) Grass and other produce	4,050	3,700	2,800	10,550	3,250	3,100	12,000	18,350
Total ..	22,700	78,950	1,04,850	2,06,500	17,850	74,950	1,11,800	2,04,600
II.—Timber and other produce removed from the forest by consumers or purchasers.	41,200	26,450	18,200	85,850	39,300	25,700	23,850	88,850
III.—Confiscated drift and waif wood	3,400	500	300	4,200	2,600	350	200	3,150
V.—Rent of leased forests and payments to shareholders in forests managed by Government.	10,000	10	8,500	18,510	10,000	10	10,500	20,510
VI.—Live and dead stock—								
(*a*) Purchase of cattle	2,000	..	2,600	4,600	5,600	500	8,550	14,650
(*b*) Feed and keep of cattle	3,300	500	20,950	24,750	1,600	500	20,450	22,550
(*c*) Plant, tools and instruments	2,350	2,000	5,050	9,400	3,400	2,300	4,600	10,300
Total ..	7,650	2,500	28,600	38,750	10,600	3,300	33,600	47,500
VII.—Communications and buildings—								
(*a*) Roads and bridges	18,000	8,250	27,000	53,250	14,500	10,250	24,550	49,300
(*b*) Buildings	20,800	11,400	16,800	49,000	15,650	12,600	26,400	54,650
(*c*) Other works	1,000	850	2,450	4,300	1,150	1,800	2,050	5,000
Total ..	39,800	20,500	46,250	1,06,550	31,300	24,650	53,000	1,08,950
VIII.—Demarcation, improvement, and extension of Forests—								
(*a*) Demarcation	20,900	35,600	18,000	74,500	16,600	29,700	14,200	60,500
(*b*) Compensation for land and rights	4,600	2,850	2,500	9,950	6,200	4,100	14,800	25,100
(*c*) Surveys and working plans	9,100	69,400	10,700	89,200	8,050	69,400	9,350	86,800
(*d*) Plantations	11,250	25,250	16,800	53,300	9,350	26,350	16,250	52,050
(*e*) Protection from fire	15,250	18,650	17,550	51,450	15,000	17,000	17,250	49,250
(*f*) Other works	13,950	37,300	23,600	74,850	14,650	33,200	17,500	62,350
Total ..	75,050	1,89,050	89,150	3,53,250	66,850	1,79,750	89,450	3,36,050
IX.—Miscellaneous—								
(*a*) Law charges	500	650	400	1,550	200	800	500	1,500
(*b*) Other „	1,900	1,090	4,250	7,240	2,600	1,190	4,600	8,390
Total ..	2,400	1,740	4,650	8,790	2,800	1,990	5,100	9,890
Total, Conservancy and works ..	2,02,200	3,19,700	3,00,500	8,22,400	1,81,300	3,10,700	3,27,500	8,19,500

(ii) **Budget estimate, 1895–96.**—The total budget estimate for 1895–96 under *A.—Conservancy Charges* including *refunds* and *drawbacks* is less than the total revised estimate for the Presidency by Rs. 2,100.

The budget figures under heads I to V need no special remark or explanation nor do they on the whole exceed the total revised estimate under the heads in question. The large decrease in the budget estimate under **VI-a** is due to the fact that no elephants are to be purchased except one for *Kurnool*. The increase under **VI-b** is on account of the feed and keep of the new elephants to be purchased this year both in the NORTHERN and the SOUTHERN CIRCLES. The increase under **VII-a** occurs mainly in *Kurnool* (NORTHERN CIRCLE) and *North Coimbatore* (SOUTHERN CIRCLE). Improved means of communications appear indispensable in these districts to facilitate transport of timber and firewood proposed to be cut more largely through departmental agency and the budget is based on an expected increase of establishment. An increase under **VII-b** is budgeted for in the NORTHERN CIRCLE, where the want of proper forest camps is much felt in *Gódávari* and other districts. The increase under **VIII-a** is distributed over all the circles and is mainly for permanent demarcation works in *Bellary*, *Kurnool*, *Chingleput*, *South Arcot*, *Trichinopoly* and *North Coimbatore*. The decrease under **VIII-b** is also distributed over all the circles. The decrease is more marked in the SOUTHERN CIRCLE, where the revised estimate for the current year includes an item of Rs. 13,000 being mesne profits in the Singampatti case. The increase under **VIII-c** in the NORTHERN CIRCLE is mainly for cutting block lines in *Kurnool* and that in the SOUTHERN CIRCLE is for opening coupe lines in *North Coimbatore* and for payment of charges in connection with departmental survey and preparation of preliminary working plans in *South Coimbatore* and *South Malabar*. The increase under **VIII-d** in the NORTHERN CIRCLE is chiefly on account of new plantations in *Vizagapatam* and *Bellary* and that under **VIII-e** in the CENTRAL CIRCLE is for tracing new lines in *Salem*. The increase under **VIII-f** in all the circles is chiefly due to the proposed entertainment of an increased number of reserve watchmen notably in *Kistna*, *Cuddapah*, *North* and *South Arcot*, *North Coimbatore* and *South Canara* for protecting the additional areas reserved under the Forest Act.

The decrease under "Refunds and Drawbacks" in the NORTHERN and SOUTHERN CIRCLES is owing to the absence of any exceptional causes, such as those referred to above under the same head in the revised estimate.

Forest Conservancy and Works.

Budget estimate, 1894–95.				Accounts, 1893–94.				Remarks.
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,900	12,600	60,900	77,400	4,450	9,928	55,100	69,478	(i) **Revised Estimate, 1894–95.**—The total revised estimate of charges under A "*Conservancy and Works*" *including refunds and* drawbacks exceeds the sanctioned budget estimate by Rs. 4,500 only against an increase of Rs. 70,000 under "Receipts." The increased expenditure occurs in the NORTHERN CIRCLE and is necessary for realization of the increased revenue expected in that circle; but its amount (Rs. 26,100) is almost counterbalanced by a decrease in the estimates of the CENTRAL and the SOUTHERN CIRCLES of Rs. 9,700 and Rs. 11,900, respectively. The revised estimates under heads I, II and III in all the three circles have been regulated generally with reference to the variations under the corresponding heads of receipts. The increase under head V occurs in *South Malabar* in the SOUTHERN CIRCLE on account of Kuttikânam (stump fee) payable to jennis (proprietors) of leased forests for timber removed in 1892–93, the payment of which has been withheld pending settlement of certain boundary disputes. The increased provision under head **VI-a** is on account of new elephants to be purchased both in the NORTHERN and the SOUTHERN CIRCLES. The decrease under **VI-b** is due to the decrease in "live-stock" (elephants) in the NORTHERN CIRCLE and to its having been found unnecessary owing to a change in the plan of operations to keep the large herd of cattle originally proposed for timber operations in *South Canara* (SOUTHERN CIRCLE). The increase under **VI-c** in the NORTHERN CIRCLE is required for the purchase of chains, &c., for the new elephants, and also of survey and drawing instruments and other miscellaneous articles. The decrease in the SOUTHERN CIRCLE is due to timber wagons, carts, &c., budgeted for in *South Canara* not being required. Under **VII-a**, a decrease is anticipated in all the circles, as the subordinate staff is already overburdened with work in connection with settlement, demarcation, survey, &c., and is consequently inadequate to carry out the works budgeted for. Under **VII-b** the decrease in the NORTHERN CIRCLE is due to the postponement of works in *Gódávari* pending decision on the question of the management of the Agency forests. The decrease in the CENTRAL CIRCLE is small and calls for no special remark. The increase in the SOUTHERN CIRCLE is expected mainly in *South Coimbatore* and *South Canara*, where proper buildings for Range officers at Máttupálayam and Karkal are much needed and are proposed to be constructed this year. The increase under **VII-c** in the NORTHERN and the CENTRAL CIRCLES is for sinking wells, and the decrease in the SOUTHERN CIRCLE is owing to non-erection of wire fences, &c. An increase is provided for under **VIII-a**—Demarcation in all the circles as a larger outturn of work under this head is expected. Under **VIII-b** the increase in the NORTHERN CIRCLE is proposed for the acquisition of lands found necessary in *Vizagapatam* and *Gódávari*. In the CENTRAL CIRCLE there is, however, a decrease, as compensation is awarded as far as possible by assignment of land in exchange. The large increase in the SOUTHERN CIRCLE is due to the payment of mesne profits to the zemindar of Singampatti in *Tinnevelly* in the Singampatti Forest appeal case finally disposed of by the Privy Council in favour of the zemindar. The decrease in the NORTHERN CIRCLE under **VIII-c** is due to surveyors not being required in certain districts, while in others qualified men are not readily available for employment. The decrease under **VIII-d** in the CENTRAL CIRCLE is due to curtailment of the extent of new plantations in *Nellore* and *Trichinopoly*, and to the observance of the strictest economy in watering and other charges for the maintenance of existing plantations. The decrease in the SOUTHERN CIRCLE under the same head is mainly due to further extension of teak planting in *South Malabar having been stopped for the present and the* clearance of site, &c., not being therefore necessary this year. A decrease is anticipated under **VIII-e** in all the circles, as operations under this head are not to be largely extended as originally contemplated, and protection is to be confined to specially approved areas. The increase under **VIII-f** in the NORTHERN CIRCLE is mainly owing to additional reserve watchmen sanctioned specially for *Kistna* in connection with the scheme recently introduced for parcelling out the grazing areas in order to bring them under more efficient control. The small increase in the CENTRAL CIRCLE under the same head is required for the removal of prickly-pear. The increase under **IX** "Other charges" in the NORTHERN CIRCLE is owing to certain irrecoverable advances, ordered to be written off the accounts in *Ganjám*, having been debited to this head, and that in the SOUTHERN CIRCLE is due to the whole of the proceeds derived from shooting, hunting and fishing licenses in the *Nilgiris* having been ordered to be paid over to the *Nilgiri* Game Association. The increase under "Refunds" in the revised estimate of the NORTHERN CIRCLE is due to the fact that, during the past year, collections of "Pulleri" (grazing tax) in *Kistna* were erroneously made in "Dharmakandams" (free-grazing grounds), and these collections have now to be refunded. The increase in the SOUTHERN CIRCLE is consequent on the large amount of refunds sanctioned by the Collector of *Tinnevelly* in the case of korai grass contractors who have been prejudicially affected by the absence of restrictions on free grazing. (*continued at page 8*)
2,000	56,600	39,200	97,800	781	57,242	27,947	85,970	
1,500	900	6,000	8,400	..	150	250	400	
..	1,000	4,400	5,400	..	474	3,325	3,799	
2,650	4,800	11,000	18,450	1,784	2,521	6,780	11,085	
10,050	75,900	1,21,500	2,07,450	7,015	70,315	93,402	1,70,732	
32,800	26,200	18,700	77,700	30,091	24,954	21,963	77,008	
2,400	400	200	3,000	2,000	360	157	2,517	
10,000	10	8,500	18,510	10,000	..	8,074	18,074	
600	..	5,100	5,700	..	..	1,247	1,247	
3,200	500	22,500	26,200	1,913	..	16,119	18,032	
1,900	2,140	7,800	11,840	1,626	2,232	3,401	7,259	
5,700	2,640	35,400	43,740	3,539	2,232	20,767	26,538	
16,500	12,300	38,100	66,900	5,517	9,480	27,314	42,311	
18,000	13,900	23,400	55,300	10,935	9,254	18,316	38,505	
700	900	2,900	4,500	528	493	1,467	2,488	
35,200	27,100	64,400	1,26,700	16,980	19,227	47,097	83,304	
15,300	26,100	11,600	53,000	10,363	25,730	15,652	51,745	
3,750	7,400	1,000	12,150	372	7,754	3,790	11,916	
10,500	69,100	9,800	89,400	7,316	69,839	5,837	82,992	
9,500	30,000	21,500	61,000	8,458	26,611	17,187	52,256	
16,500	18,400	24,600	59,500	13,604	14,093	18,720	46,417	
5,700	32,300	18,000	56,000	5,040	29,954	13,448	48,442	
61,250	1,83,300	86,500	3,31,050	45,153	1,73,981	74,634	2,93,768	
450	600	350	1,400	62	620	502	1,184	
2,150	3,850	4,450	10,450	2,783	586	4,713	8,082	
2,600	4,450	4,800	11,850	2,845	1,206	5,215	9,266	
1,60,000	3,20,000	3,40,000	8,20,000	1,17,623	2,92,275	2,71,309	6,81,207	

Numbers. 1894-95. Northern Circle.	Central Circle.	Southern Circle.	1895-96. Northern Circle.	Central Circle.	Southern Circle.	Details.	Budget estimate, 1895-96. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised estimate, 1894-95. Northern Circle.	Central Circle.	Southern Circle.	Total.
						B.—ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
						Salaries.								
..	1	..	..	1	..	(*a*) Conservators— 1st Grade (1,600) ..	..	19,200	..	19,200	15,400	23,950	13,700	53,050
1	..	..	1	..	..	2nd " (1,350) ..	16,200	..	..	16,200				
..	..	1	..	..	1	3rd " (1,100) ..	..	..	13,200	13,200				
						(*b*) Superior Officers—								
						Deputy Conservators—								
						1st Grade (900) ..	10,800	..	21,600	32,400				
1	..	2	1	..	2	2nd " (800) ..	..	19,200	19,200	38,400				
..	2	2	..	2	2	3rd " (650) ..	23,400	23,400	7,800	54,600				
3	3	1	3	3	1	4th " (550) ..	19,800	13,200	13,200	46,200				
3	2	2	3	2	2	Assistant Conservators—								
						1st Grade (450) ..	5,400	5,400	16,200	27,000				
..	1	1	1	1	3	2nd " (350)	4,200	8,400	..	12,600	†	†	†	†
2	2	2	1½	2	..	Special Forest Settlement-officers (500)	9,000	12,000	3,000	24,000	73,075	88,690	81,610	2,43,375
1½	2	½	1½	2	½	Survey Officer * for Forest Settlement work.	650	..	..	650				
						Extra Assistant Conservators—								
						1st Grade (350) Local allowance (50).	..	..	9,600	9,600				
..	..	2	..	..	2	2nd Grade (300) ..	3,600	3,600	3,600	10,800				
1	1	1	1	1	1	3rd " (250) ..	3,000	6,000	..	9,000				
2	1	..	1	2	..	4th " (200) ..	2,400	4,800	..	7,200				
1	2	..	1	2	..	Exchange compensation allowance.	9,800	11,800	11,060	32,660	8,750	10,725	10,400	29,875
						For deputation and promotion of officers.	1,200	1,800	3,640	6,640	..	..	..	..
						Deduct—Probable Savings.	5,400	2,250	10,800	18,450	..	..	..	..
						Total, Salaries ..	1,04,050	1,26,550	1,11,300	3,41,900	97,225	1,23,365	1,05,710	3,26,300
						Establishment.								
16	23	22	16	23	22	(*c*) Subordinate Forest and Depôt establishment— Rangers 3 (150), 4 (125), 6 (100), 9 (80), 8 (60), 31 (50).	13,560	17,280	20,760	51,600				
31	48	49	31	48	49	Foresters 27 (40), 37 (30), 9 (25), 51 (20), 4 (15).	9,600	15,180	17,160	41,940	42,000	59,900	58,100	1,60,000
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				
						Temporary establishment.‡	1,440	3,184	2,600	7,224				
						Deduct—Probable Savings.	408	200	340	948				
23	46	47	23	46	47	(*d*) Office establishment— Clerks 2 (125), (100), 1 (60), 15 (50), 1 (45), 5 (40), 4 (35), 15 (30), 5 (25), 20 (20), 21 (15), 26 (12).§	8,820	13,956	14,988	37,764				
73	75	66	73	75	66	Servants 19 (10), 33 (8), 78 (7), 84 (6).	5,820	6,324	5,904	18,048				
1½	2	½	1½	2	½	Forests Settlement-officers' establishments, Clerks, 4 (50), 8 (20). Servants 8 (11), 24 (8), 4 (7).	3,000	4,008	1,008	8,016	‖ 20,700	29,500	29,800	83,000
						Do. for Survey officer for Forest Settlement work.	300	..	..	300				
						Forest establishment in Board's office—								
						Permanent establishment— 1 Assistant 250 .. 3,000	1,000	1,000	1,000	3,000				
						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				

* *Vide* Government Order, dated 19th October 1894, No. 4014, Revenue.

† Include probable savings.

‡ Based on the following scale :—1 Ranger (50) ; 1 Forester (40) ; 2 (30), 5 (20) ; 17 Forest Guards (6)—*plus* a lump sum of Rs. 3,000 to provide for the deputation of Rangers and Foresters to Dehra Dun next year as it is not now known how many will be deputed.

§ Includes provision for the proposed increase to the pay of the Head Clerk, District Forest-officer, Kistna, from Rs 35 to Rs. 50 —*vide* Board's Proceedings, dated 5th September 1894, Forest No. 1145, Mis.

‖ Includes provision for the establishment of the Survey officer to be deputed for Forest Settlement work.

Establishments.

Budget estimate, 1894-95. Northern Circle.	Central Circle.	Southern Circle.	Total.	Accounts, 1893-94. Northern Circle.	Central Circle.	Southern Circle.	Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
16,200	19,200	13,200	48,600	16,259	19,200	15,392	50,851	(i) **Revised estimate, 1894-95**—*Salaries.*—The budget estimate for 1894-95 under this item, as approved originally by the Local Government, amounted to Rs. 2,94,300 ; but the Government of India added Rs. 33,000 on account of exchange compensation allowance by transfer from the provision made on account of establishments. The revised estimate of salaries excluding compensation allowance now proposed amounts to Rs. 2,96,400 (in round figures), *i.e.* it exceeds the actuals of 1893-94 by Rupees 16,400* (in round figures). Of this excess, Rs. 4,200 represent the cost of Mr. R. C. C. Carr's deputation to revise the Forest Code ; while the remainder is due partly to promotions in the Conservators' class consequent on Mr. Popert's taking privilege leave, and also to the promotion of certain rangers and of a larger number of Assistant Conservators than was originally anticipated to the Extra Assistant Conservators' and the Deputy Conservators' classes, respectively, and partly to provision being made for the four Assistant Conservators that were sent out from England during the close of the last year, and for one new Assistant Conservator who is expected to arrive towards the close of the current year.
78,000	1,00,400	76,200	2,54,600	65,331	79,826	66,164	2,11,321	
9,860	13,500	9,640	33,000	5,518	6,971	5,477	17,966	
600	700	600	1,900	..	..	..	..	
6,600	..	4,200	10,800	..	..	..	..	
98,060	1,33,800	95,440	3,27,300	87,108	1,05,997	87,033	2,80,138	
46,000	63,000	65,000	1,74,000	41,012	59,165	60,470	1,60,647	
22,900	21,300	29,300	83,500	22,152	29,481	29,009	80,642	

* Revised estimate, 1894-95. 2,96,400 ; Actuals, 1893-94. 2,80,000 ; Difference .. 16,400

Establishments.—The budget provision under this head, as finally revised with reference to the orders of the Government of India, is found insufficient to meet the cost of the existing permanent † and temporary † establishments, the augmentation of the permanent staff is sanctioned. The revised estimate, it would be observed, closely approximates to the actuals of the past year.

Allowances and Contingencies.—The revised estimates under these heads are less than the budget estimates and call for no special remark.

(ii) **Budget estimate, 1895-96**—*Conservators and Deputy Conservators.*—The full sanctioned scale is provided for.

Assistant conservators.—Provision is made for the promotion of three Assistant Conservators in the second grade to the 1st grade, two in the Southern Circle and one in the Northern.

Exchange Compensation allowance.—This was calculated at one-seventh of the salary for those officers who are entitled to it, agreeably to the Accountant-General's Circular, dated 4th September 1894, No. 2660, Budget department.

Deputation and promotion of officers.—Provision has been made for the promotion of officers in the arrangements consequent on

† Scales same as latter of those shown for 1895-96. cannot possibly be reduced until the

Detailed Account No. II-B, Forest

Numbers. 1894–95. Northern Circle.	Central Circle.	Southern Circle.	Numbers. 1895–96. Northern Circle.	Central Circle.	Southern Circle.	Details.	Budget estimate, 1895–96. Northern Circle.	Central Circle.	Southern Circle.	Total.	Revised estimate, 1894–95. Northern Circle.	Central Circle.	Southern Circle.	Total.
							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
						Establishment—cont.								
						Forest establishment in Board's office—*cont.*								
						Permanent establishment—*cont.*								
						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				
						For temporary office establishments entertained in districts.*	3,060	1,656	4,992	9,708				
						Deduct—Probable Savings.	1,428	1,072	920	3,420	..	..	..	..
						Provision for reorganization.	18,500	19,700	11,800	50,000	..	..	..	..
						Total, Establishment ..	83,400	1,09,000	1,01,200	2,93,600	65,700	89,400	87,900	2,43,000

* Scale-clerks, 1 (30), 2 (25), 6 (20), 19 (15), 7 (12); Servants 2 (8), 16 (7), 15 (6), 2 (5), 3 (4).

Establishments—*cont.*

Budget estimate, 1894–95. Northern Circle.	Central Circle.	Southern Circle.	Total.	Actuals, 1893–94. Northern Circle.	Central Circle.	Southern Circle.	Total.	Remarks.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
								Mr. Morgan's departure on furlough, and for the pay of Mr. O'Neill who is acting as Extra Assistant Conservator pending the return of Mr. Carroll from furlough on the 15th October 1895.
								Probable Savings.—The calculation of savings in the Northern Circle has been based on the expectation that one of the superior officers would go on furlough, and that, in consequence, one of the posts in the 1st grade of Assistant Conservators would remain vacant. The savings in the Central and the Southern Circles are due to the absence on furlough of Messrs. Carroll and Morgan, respectively.
11,000	11,000	11,000	33,000	..	..	..	..	
..	..	..	..	..	..	..	..	
57,900	83,300	83,300	2,24,500	63,164	88,646	89,479	2,41,289	**Establishments.**—The budget estimate for 1895–96 exceeds the revised estimate for the current year by Rs. 50,600, of which Rupees 50,000 is proposed to meet the cost of the expected reorganization of establishments in addition to the sum which may then be available from savings under temporary establishments, &c., and the remainder is due to the anticipation that savings in the ensuing year on account of absentees on leave, deputation, &c., will be less than in the current year.

Allowances.—The increase in the budget over the revised estimate under allowances occurs mainly under (*b*) superior officers and is due partly to provision being made in the former on account of the travelling allowance of the new Assistant Conservator for the full year, and partly to the expectation that a larger number of Assistant Conservators will be holding district charges in preference to Extra Assistants. The variations under other items including contingencies are small and do not call for any special remark.

Detailed Account No. II-B, Forest

Details.	Budget estimate, 1895–96.				Revised estimate, 1894–95.			
	Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B.—Establishments—*cont.*								
Allowances.								
Travelling allowance—								
(*a*) Conservators	3,300	3,000	3,000	9,300	3,000	3,000	3,000	9,000
(*b*) Superior officers	15,600	19,400	16,200	51,200	14,600	17,900	15,200	47,700
(*c*) Subordinate Forest and Depôt establishments	13,550	17,850	17,420	48,800	13,600	17,300	16,900	47,800
(*d*) Office establishments	5,130	6,170	3,600	14,900	4,960	6,090	3,650	14,700
Total, Allowances ..	37,580	46,400	40,220	1,24,200	36,160	44,290	38,750	1,19,200
Contingencies.								
Stationery	50	80	80	210	50	110	130	290
Carriage of tents	2,400	2,740	1,860	7,000	2,560	2,700	1,830	7,090
Rents, rates and taxes	1,280	880	950	3,110	1,170	820	930	2,920
Official postage	4,220	5,810	4,345	14,375	4,080	5,630	4,390	14,100
Sundries	5,650	6,190	6,365	18,205	5,590	6,340	5,670	17,600
Total, Contigencies ..	13,600	15,700	13,600	42,900	13,450	15,600	12,950	42,000
Total B.—Establishments ..	2,38,630	2,97,650	2,66,320	8,02,600	2,12,535	2,72,655	2,45,310	7,30,500

Establishments—*cont.*

Budget estimate, 1894–95.				Accounts, 1893–94.				Remarks.
Northern Circle.	Central Circle.	Southern Circle.	Total.	Northern Circle.	Central Circle.	Southern Circle.	Total.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,500	3,000	3,000	9,500	3,279	2,520	2,826	8,625	
16,800	23,200	15,600	55,600	13,499	16,134	12,956	42,589	
14,100	17,600	17,900	49,600	12,712	19,077	18,643	50,432	
5,400	5,750	3,750	14,900	4,755	5,157	3,736	13,648	
39,800	49,550	40,250	1,29,600	34,245	42,888	38,161	1,15,294	
150	150	130	430	..	..	..	6,470	
2,100	3,440	1,960	7,560	2,428	2,203	1,839	3,066	
1,180	780	920	2,880	1,178	905	983	14,000	
3,900	5,780	4,400	14,080	4,186	5,406	4,408	14,005	
5,770	7,700	5,240	18,710	4,537	4,161	5,307		
13,100	17,850	12,650	43,600	12,329	12,675	12,537	37,541	
2,08,860	2,84,500	2,31,640	7,25,000	1,96,846	2,50,206	2,27,210	6,74,262	

APPENDIX II.

STATEMENT showing probable receipts and charges as worked out on actuals for six months of 1894–95.

—	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 estimates for 1894–95.	4,30,000	8,00,000	5,70,000	18,00,000	3,68,860	6,04,500	5,71,640	15,45,000
(2) Actuals for the year ending 30th September 1894.	6,34,566	7,89,962	5,47,639	19,72,167	3,33,361	5,27,341	4,75,303	13,36,005
(3) Actuals for the first six months of 1893–94.	2,25,505	3,61,889	2,66,754	8,54,148	1,43,343	2,40,815	2,25,205	6,09,363
Actuals for the last six months of 1893–94.	3,37,979	4,28,813	3,26,242	10,93,034	1,71,126	3,01,666	2,73,314	7,46,106
Total ..	5,63,484	7,90,702	5,92,996	19,47,182	3,14,469	5,42,481	4,98,519	13,55,469
(4) Actuals for the first six months of 1894–95.	2,96,587	3,61,149	2,21,397	8,79,133	1,62,235	2,25,675	2,01,989	5,89,899
Probable figures for the last six months of 1894–95 *	4,44,514	4,27,936	2,70,770	11,25,007	1,93,680	2,82,700	2,45,139	7,22,274
Total ..	7,41,101	7,89,085	4,92,167	20,04,140	3,55,915	5,08,375	4,47,128	13,12,173
		20,22,353				13,11,418		
(5) Board's revised estimates for 1894–95.	5,36,500	7,67,500	5,66,000	18,70,000	3,98,835	5,83,355	5,77,810	15,60,000

* All these figures including the totals in columns 5 and 9 have been worked out in the proportion of the corresponding actuals of the previous year.

Order—dated 1st December 1894, No. 1053, Financial.

The estimates are accepted.

(True Extract.)

(Signed) J. F. PRICE,
Chief Secretary.

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

Order—dated 8th December 1894, Mis. No. 4822, Revenue.

Communicated to the Board of Revenue.

2. The following errata are noticed in paragraph 6 of Government Order, No. 831, dated 22nd November 1894 :—

For "pages 2 and 3" in lines 13 and 14 *read* "pages 10 and 11."

(True Extract.)

(Signed) R. C. C. CARR,
Under Secy. to Government.

To the Board of Revenue (Land Revenue).
Copy to the Financial Department.

RESOLUTION—dated 21st December 1894, Forest No. 786.

Communicated to all Collectors and Conservators of Forests.

2. The figures of the revised and the budget estimates as approved by Government are appropriated among the several districts as shown in the statement appended.

3. *Paragraph* 2 *of the Government Order.*—The Board was not aware when issuing its Proceedings, dated 23rd August 1894, Forest No. 555, that the reduction ordered by the Supreme Government was effected in the Civil budget estimate under any particular budget head. The revised figures proposed by the Board in the above Proceedings in compliance with the orders of Government having been tacitly accepted both by Government and by the Account Department, they were adopted by the Board in the preparation of its budget.

4. The Board notices the following misprints in the budget estimate appended to the Government Order and has made the necessary corrections in issuing it with this Proceedings :—of the Government order,

On page 15, in the column headed "Total of the budget estimate, 1894–95"—

Against (i) A-VIII (*d*), the figure "64,000" should be "61,000."
(ii) A-VIII (*e*), the figure "61,500" should be "59,500."
(iii) the total of A-VIII, the figure "336,050" should be "331,050."

On page 11, the last line in the remarks column, "continued at page 2" should be "continued at page 10."

(True Copy and Extract.)

(Signed) L. M. WYNCH,
Secretary.

To the Secretary to Government, Revenue Department.
„ all Collectors (except Madras).
„ all Conservators of Forests.
Copy to the Accountant-General.

Ed. W. J. Lewis.

APPENDIX.

APPROPRIATION statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, respectively, as sanctioned by Government.

Budget head.	NORTHERN CIRCLE.													
	Direction.		Ganjám.		Vizagapatam.		Gódávari.		Kistna.		Kurnool.		Bellary.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Receipts.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. Timber and other produce removed from the forests by Government Agency—														
(*a*) Timber	..	..	6,000	9,000	1,500	3,250	..	..	..	..	16,500	5,000	700	500
(*b*) Firewood and charcoal ..	..	..	..	..	2,250	100	..	..	1,000	2,000	2,450	2,500	8,600	10,150
(*c*) Bamboos	..	..	..	..	..	..	..	..	..	..	6,200	..	..	..
(*d*) Sandalwood	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Grass and other minor produce	..	..	..	..	1,000	1,000	1,300	650	150	150	950	300	3,100	2,550
II. Timber and other produce removed from the forests by consumers or purchasers—														
(*a*) Timber	..	..	16,000	15,000	4,000	4,000	31,000	31,000	24,000	24,000	26,450	32,500	5,300	4,100
(*b*) Firewood and charcoal ..	..	..	8,500	8,000	8,000	8,000	11,000	10,000	20,000	18,000	8,000	8,000	5,200	3,750
(*c*) Bamboos	..	..	9,000	7,500	7,000	7,000	32,500	42,550	700	700	16,500	17,000	1,500	1,500
(*d*) Grazing and fodder grass..	..	..	5,500	4,000	700	650	4,600	5,000	70,000	65,000	14,000	12,000	2,400	2,800
(*e*) Other minor produce ..	..	..	4,000	3,500	6,500	5,000	4,400	6,200	17,750	17,750	29,950	35,000	27,200	27,000
III. Confiscated drift and waifwood ..	..	..	250	250	150	150	4,200	4,200	400	400	2,050	3,000	100	200
V. Miscellaneous—														
(*a*) Fines and forfeitures.. ..	..	..	200	100	..	..	..	..	..	..	70	70	30	30
(*b*) Refunds	..	..	50	150	50	50	..	..	..	..	130	280	20	20
(*d*) Other sources	..	..	500	4,500	850	800	1,000	400	2,500	3,500	750	850	350	300
Total ..	..	..	50,000	52,000	32,000	30,000	90,000	1,00,000	1,36,500	1,31,500	1,24,000	1,16,500	54,500	52,900

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget head.	NORTHERN CIRCLE—*cont.*				CENTRAL CIRCLE.									
	Anantapur.		Total.		Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Receipts.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
I. Timber and other produce removed from the forests by Government Agency—														
(*a*) Timber	..	..	24,700	17,750	..	..	12,500	11,400	2,000	2,000	..	..	5,000	5,000
(*b*) Firewood and charcoal ..	..	..	14,300	14,750	..	..	11,500	550	40,000	40,000	..	..	25,000	23,500
(*c*) Bamboos	..	..	6,200	..	..	..	100	200	..	..	..	..	..	1,500
(*d*) Sandalwood	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Grass and other minor produce	..	150	6,500	4,800	..	..	1,000	850	6,000	5,000	..	..	..	..
II. Timber and other produce removed from the forests by consumers or purchasers—														
(*a*) Timber	5,550	8,000	1,12,300	1,18,600	..	..	14,000	13,500	12,000	12,000	8,400	3,000	8,000	8,500
(*b*) Firewood and Charcoal ..	2,500	2,600	63,200	58,350	..	..	18,000	23,000	5,400	5,400	8,000	6,000	25,000	22,000
(*c*) Bamboos	200	200	67,400	76,450	..	..	6,000	6,500	300	300	300	200	15,000	24,000
(*d*) Grazing and fodder grass..	3,000	3,000	1,00,200	92,450	..	..	11,000	11,000	18,000	18,000	6,300	6,300	25,000	25,000
(*e*) Other minor produce ..	29,000	39,000	1,18,800	1,33,450	..	..	74,200	70,000	20,000	22,000	12,000	12,000	30,000	31,000
III. Confiscated drift and waifwood ..	50	50	7,200	8,250	..	..	700	500	100	100	100	100	500	500
V. Miscellaneous—														
(*a*) Fines and forfeitures ..	..	..	300	206	..	..	100	100	..	..	100	100	700	1,000
(*b*) Refunds	..	..	950	500	..	..	200	100	..	..	100	100	300	500
(*d*) Other sources	700	600	5,950	10,950	..	..	1,700	1,300	200	200	700	700	5,500	7,500
Total ..	41,000	53,600	5,28,000	5,36,500	..	..	1,51,000	1,39,000	1,04,000	1,05,000	31,000	28,500	1,40,000	1,50,000

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget head.	Central Circle—*cont.*										Southern Circle.					
	South Arcot.		Salem.		Trichinopoly.		Tanjore.		Total.		Direction.		South Canara.		North Malabar.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Timber and other produce removed from the forests by Government Agency—																
(*a*) Timber	200	200	2,500	2,500	..	..	..	..	22,200	21,100	..	..	16,000	12,000	19,000	18,000
(*b*) Firewood and charcoal	4,300	4,000	31,000	24,000	17,700	24,000	..	..	1,29,500	1,16,050	..	..	7,300	6,800	..	..
(*c*) Bamboos	..	..	150	150	..	..	..	..	250	1,850	..	..	3,000	1,500	..	..
(*d*) Sandalwood	..	100	8,000	20,000	..	..	..	..	8,000	20,100	..	..	..	..	..	..
(*e*) Grass and other minor produce	..	..	..	..	..	50	..	..	7,000	5,900	..	..	6,800	6,800	..	..
II. Timber and other produce removed from the forests by consumers or purchasers—																
(*a*) Timber	6,000	6,000	15,000	15,000	8,800	8,400	1,800	1,400	69,000	67,800	..	..	1,500	1,500	3,000	3,000
(*b*) Firewood and charcoal	30,000	25,000	30,000	30,000	12,800	11,850	6,000	3,900	1,35,200	1,27,150	..	..	5,400	4,000	..	..
(*c*) Bamboos	3,000	3,000	30,000	30,000	3,600	3,500	..	..	58,200	67,500	..	..	900	900	600	500
(*d*) Grazing and fodder grass	15,000	15,000	20,000	20,000	6,700	6,000	600	600	1,02,600	1,01,900	..	..	5,000	5,000	1,400	1,000
(*e*) Other minor produce	30,000	32,000	30,000	30,000	10,200	10,450	5,100	4,800	2,11,500	2,12,250	..	..	18,000	21,000	3,000	2,000
III. Confiscated drift and waifwood	500	300	1,000	700	200	100	100	50	3,200	2,350	..	..	700	700	..	500
V. Miscellaneous—																
(*a*) Fines and forfeitures	..	50	300	200	..	150	..	..	1,200	1,600	..	..	100	100	..	..
(*b*) Refunds	..	50	750	650	..	..	..	..	1,350	1,400	..	..	50	..	..	..
(*d*) Other sources	6,000	6,800	1,800	1,800	2,500	2,500	400	250	18,800	20,550	..	..	3,750	3,700	3,000	3,000
Total, Receipts	95,000	92,000	1,70,500	1,75,000	62,500	67,000	14,000	11,000	7,68,000	7,67,500	..	..	68,500	64,000	30,000	28,000

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget head.	Southern Circle—*cont.*															
	South Malabar.		Nilgiris.		North Coimbatore.		South Coimbatore.		Madura.		Tinnevelly.		Total.		Grand Total.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Timber and other produce removed from the forests by Government Agency—																
(*a*) Timber	45,000	44,450	13,000	13,000	5,000	2,200	45,000	45,000	13,000	13,000	13,000	13,000	1,69,000	1,60,650	2,15,900	1,99,500
(*b*) Firewood and charcoal	50	50	21,000	18,000	5,000	3,800	3,900	3,000	7,000	7,000	8,850	8,750	52,600	47,400	1,96,400	1,78,200
(*c*) Bamboos	750	750	..	..	650	..	..	..	1,500	500	600	400	6,500	3,150	12,950	5,000
(*d*) Sandalwood	..	..	3,000	3,200	10,000	25,500	..	..	..	..	..	..	13,000	28,700	21,000	48,800
(*e*) Grass and other minor produce	..	..	500	500	300	300	..	9,000	..	..	..	200	7,600	16,800	21,100	27,500
II. Timber and other produce removed from the forests by consumers or purchasers—																
(*a*) Timber	3,000	4,050	1,000	1,000	4,000	5,000	5,500	5,000	10,000	10,000	4,850	3,150	32,950	32,700	2,14,250	2,19,100
(*b*) Firewood and charcoal	3,000	3,500	600	700	7,000	5,000	10,500	9,500	6,000	6,000	37,200	38,800	69,700	67,500	2,68,100	2,53,000
(*c*) Bamboos	1,000	1,000	2,000	2,550	8,000	10,000	5,000	5,000	1,500	1,500	250	200	19,250	21,650	1,44,850	1,65,600
(*d*) Grazing and fodder grass	250	150	8,000	7,500	30,000	25,000	10,000	10,000	4,100	3,000	6,500	6,000	65,250	57,650	2,68,050	2,52,000
(*e*) Other minor produce	1,750	1,500	1,800	1,500	25,000	20,000	12,000	7,400	32,000	32,000	18,000	17,000	1,11,550	1,02,400	4,41,850	4,48,100
III. Confiscated drift and waifwood	..	..	50	50	250	300	200	200	200	200	300	250	1,700	2,200	12,100	12,800
V. Miscellaneous—																
(*a*) Fines and forfeitures	..	100	..	..	100	100	100	100	150	150	150	150	600	700	2,100	2,500
(*b*) Refunds	..	..	..	..	100	100	100	100	100	50	50	..	450	700	2,600	2,600
(*d*) Other sources	3,200	3,050	4,050	4,500	3,600	3,300	3,700	3,700	1,000	1,100	1,700	1,450	24,000	23,800	48,750	55,300
Total	58,000	58,600	55,000	52,500	99,000	1,00,600	96,000	98,000	76,500	74,500	91,000	89,800	5,74,000	5,66,000	18,70,000	18,70,000

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget heads.	Northern Circle.													
	Direction.		Ganjám.		Vizagapatam.		Gódávari.		Kistna.		Kurnool.		Bellary.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
A. Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure.														
I. Timber and other produce removed from the forests by Government Agency—														
(*a*) Timber	..	..	12,200	3,500	500	2,000	..	..	..	..	7,500	2,500	200	150
(*b*) Firewood and charcoal	..	..	..	..	1,750	60	..	..	750	1,250	1,000	990	3,250	4,150
(*c*) Bamboos	..	..	..	..	..	..	..	..	..	..	1,500	..	..	..
(*d*) Sandalwood	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Grass and other minor produce	..	..	..	..	600	600	900	450	100	100	500	200	1,950	1,850
II. Timber and other produce removed from the forests by consumers or purchasers	200	150	4,800	4,500	4,750	4,500	10,000	10,000	9,000	8,000	10,000	9,550	880	1,100
III. Confiscated drift and waifwood	..	..	800	800	50	50	2,150	1,250	50	50	300	400	30	30
V. Rent of leased forests and payments to shareholders in forests managed by Government	..	..	..	..	..	..	..	..	..	..	..	..	10,000	10,000
VI. Live and dead stock—														
(*a*) Purchase of cattle	..	2,000	..	1,500	..	600	..	1,500	..	..	2,000	..	..	..
(*b*) Feed and keep of cattle	600	200	1,100	800	600	300	500	300	..	..	500	..	..	..
(*c*) Plant, tools and instruments	200	150	200	200	100	300	550	600	800	1,150	200	700	100	100
VII. Communications and buildings—														
(*a*) Roads and bridges	..	..	3,000	2,000	1,000	1,000	3,000	3,000	3,600	4,000	6,000	2,500	1,000	1,000
(*b*) Buildings	..	650	2,000	1,500	2,000	1,000	4,000	1,500	3,000	3,000	5,000	4,500	1,300	1,300
(*c*) Other works	..	..	200	200	100	140	..	..	500	700	200	110	..	..
VIII. Demarcation, improvement and extension of forests—														
(*a*) Demarcation	..	..	2,000	1,500	2,300	2,300	2,000	2,000	4,000	6,000	4,500	2,000	4,600	1,500
(*b*) Compensation for land and rights	..	..	..	..	1,000	1,000	1,000	2,000	500	500	1,400	1,700	200	500
(*c*) Surveys and working plans	..	..	1,000	1,500	1,000	1,000	1,000	400	1,200	1,200	2,200	1,500	1,200	950
(*d*) Plantations	..	..	4,000	3,500	750	200	1,000	800	3,000	2,800	500	500	900	450
(*e*) Protection from fire	..	..	2,000	2,000	600	600	1,650	1,500	1,500	1,500	3,500	3,300	3,500	3,500
(*f*) Other works	..	..	1,000	500	50	50	..	..	9,000	7,000	450	200	2,450	2,900
IX. Miscellaneous—														
(*a*) Refunds	..	50	100	50	50	50	100	100	700	4,700	50	130	400	420
(*b*) Law charges	50	..	..	..	50	50	50	..	300	100	..	20	40	..
(*c*) Other charges	50	..	100	950	250	200	100	100	1,200	1,150	200	200	..	..
Total	1,100	3,200	24,500	25,000	17,500	16,000	28,000	25,500	39,200	43,200	47,500	31,000	32,000	29,900

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget heads.	Northern Circle—*cont.*				Central Circle.									
	Anantapur.		Total.		Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
16	17	18	19	20	21	22	23	24	25	26	27	28	29
A. Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure.														
I. Timber and other produce removed from the forests by Government Agency—														
(*a*) Timber	..	..	10,400	8,150	..	..	9,000	8,500	200	400	..	..	1,500	1,500
(*b*) Firewood and charcoal	..	..	6,750	6,450	..	..	8,300	400	20,000	20,000	..	..	12,000	11,000
(*c*) Bamboos	..	..	1,500	..	..	..	50	200	..	..	..	..	..	500
(*d*) Sandalwood	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Grass and other minor produce	..	50	4,050	3,250	..	..	700	600	3,000	2,500	..	..	..	..
II. Timber and other produce removed from the forests by consumers or purchasers	1,570	1,500	41,200	39,300	200	150	7,000	7,000	400	400	1,600	1,200	300	250
III. Confiscated drift and waifwood	20	20	3,400	2,600	..	..	100	100	..	..	20	20	100	50
V. Rent of leased forests, and payments to shareholders in forests managed by Government	..	..	10,000	10,000	..	..	..	..	..	..	..	..	..	..
VI. Live and dead stock—														
(*a*) Purchase of cattle	..	..	2,000	5,600	..	..	..	..	..	..	..	..	..	..
(*b*) Feed and keep of cattle	..	..	3,300	1,600	..	..	..	..	..	..	..	..	..	..
(*c*) Plant, tools and instruments	200	200	2,350	3,400	100	150	100	100	400	400	100	100	300	100
VII. Communications and buildings—														
(*a*) Roads and bridges	400	1,000	18,000	14,500	..	..	1,500	1,500	..	..	950	1,400	2,500	2,200
(*b*) Buildings	3,500	2,200	20,800	15,650	..	..	1,600	1,700	2,000	2,000	1,150	1,200	2,000	2,800
(*c*) Other works	..	..	1,000	1,150	..	..	200	100	..	..	..	..	500	1,500
VIII. Demarcation, improvement and extension of forests—														
(*a*) Demarcation	1,500	1,300	20,900	16,600	..	..	5,500	4,700	2,000	2,300	5,500	4,000	2,500	3,000
(*b*) Compensation for land and rights	500	500	4,600	6,200	..	..	350	700	300	500	300	500	500	1,200
(*c*) Surveys and working plans	1,500	1,500	9,100	8,050	63,600	63,600	1,000	1,200	600	600	400	400	300	100
(*d*) Plantations	1,100	1,100	11,250	9,350	..	..	1,500	1,500	2,500	2,500	1,500	1,200	10,000	11,000
(*e*) Protection from fire	2,500	2,600	15,250	15,000	..	..	7,000	7,000	1,000	800	500	500	4,000	5,000
(*f*) Other works	1,000	1,000	13,950	11,650	..	..	2,600	1,200	950	950	3,000	2,400	9,800	9,000
IX. Miscellaneous—														
(*a*) Refunds	200	300	1,600	5,800	300	..	300	300	500	500	200	200	300	300
(*b*) Law charges	10	30	500	200	..	..	100	100	100	100	..	..	200	300
(*c*) Other charges	..	..	1,900	2,600	100	200	100	100	50	50	80	80	200	200
Total	14,000	13,300	2,03,800	1,87,100	64,300	64,100	47,000	37,000	34,000	34,000	15,300	13,200	47,000	50,000

Appropriation statement of the figures of the budget and revised estimates for 1895-96 and 1894-95, &c.—*cont.*

Budget heads.	Central Circle—*cont.*										Southern Circle.					
	South Arcot.		Salem.		Trichinopoly.		Tanjore.		Total.		Direction.		South Canara.		North Malabar.	
	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
A. Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure.																
I. Timber and other produce removed from the forests by Government Agency—																
(a) Timber	50	50	2,000	1,700	..	..	..	..	12,750	12,150	..	..	9,000	10,700	1,500	1,500
(b) Firewood and charcoal	1,900	1,750	11,150	11,150	8,000	13,650	..	..	61,350	57,950	..	..	4,300	5,300	..	..
(c) Bamboos	..	..	100	50	..	..	..	..	150	750	..	..	2,500	1,250	..	..
(d) Sandalwood	..	..	1,000	1,000	..	..	..	..	1,000	1,000	..	..	..	..	..	..
(e) Grass and other minor produce	..	..	..	..	..	..	..	..	3,700	3,100	..	..	2,400	4,400	..	..
II. Timber and other produce removed from the forests by consumers or purchasers	2,300	2,200	11,550	11,500	2,500	2,500	600	500	26,450	25,700	200	150	7,000	7,200	500	500
III. Confiscated drift and waifwood	50	50	200	100	15	15	15	15	500	350	..	..	40	40	..	..
V. Rent of leased forests and payments to shareholders in forests managed by Government	..	..	10	10	..	..	..	..	10	10	..	..	..	..	..	..
VI. Live and dead stock—																
(a) Purchase of cattle	..	..	..	500	..	..	..	..	..	500	..	..	..	4,000	200	350
(b) Feed and keep of cattle	..	..	500	500	..	..	..	..	500	500	..	..	1,200	1,000	3,000	3,250
(c) Plant, tools and instruments.	150	150	500	1,000	300	270	50	30	2,000	2,300	100	100	200	250	150	200
VII. Communications and buildings—																
(a) Roads and bridges	700	2,200	2,000	2,600	500	350	100	..	8,250	10,250	..	..	..	..	500	1,000
(b) Buildings	650	1,800	2,500	2,450	1,480	510	20	140	11,400	12,600	..	..	50	2,300	600	2,000
(c) Other works	150	200	..	..	..	..	..	..	850	1,800	..	..	450	100	150	600
VIII. Demarcation, improvement and extension of forests—																
(a) Demarcation	8,100	5,000	4,500	5,000	7,000	5,450	500	250	35,600	29,700	..	..	2,000	1,800	1,000	1,000
(b) Compensation for land and rights	400	200	1,000	1,000	..	..	..	..	2,850	4,100	..	..	..	..	..	..
(c) Surveys and working plans	500	500	2,500	2,500	200	200	300	300	69,400	69,400	6,700	6,750	550	550	..	50
(d) Plantations	5,000	5,200	200	200	2,750	1,850	1,800	2,900	25,250	26,350	..	..	800	650	500	500
(e) Protection from fire	1,500	1,000	4,250	2,700	400	..	..	..	18,650	17,000	..	..	2,000	2,000	1,500	1,500
(f) Other works	6,300	4,500	7,000	7,200	5,550	5,850	2,100	2,100	37,300	33,200	..	..	5,000	2,100	1,000	1,000
IX. Miscellaneous—																
(a) Refunds	100	50	670	600	200	200	30	50	2,600	2,200	300	..	100	100	..	50
(b) Law charges	50	50	185	200	..	30	15	20	650	800	..	..	50	..	..	..
(c) Other charges	100	100	285	240	105	125	70	95	1,090	1,190	..	..	760	760	..	..
Total	28,000	25,000	52,100	52,200	29,000	31,000	5,600	6,400	3,22,500	3,12,900	7,300	7,000	36,400	44,500	10,600	13,500

Appropriation statement of the figures of the budget and revised estimates for 1895-96 and 1894-95, &c.—*cont.*

Budget heads.	Southern Circle—*cont.*															
	South Malabar.		Nilgiris.		North Coimbatore.		South Coimbatore.		Madura.		Tinnevelly.		Total.		Grand Total.	
	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.
	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
A. Conservancy and Works.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Expenditure.																
I. Timber and other produce removed from the forests by Government Agency—																
(a) Timber	11,900	9,300	3,400	2,500	2,500	1,100	21,700	21,700	7,000	7,000	8,000	8,000	65,000	61,800	88,150	82,100
(b) Firewood and charcoal	..	..	14,200	13,200	3,200	1,900	2,100	2,000	3,000	4,500	5,000	5,000	31,800	31,900	99,900	96,300
(c) Bamboos	..	..	..	..	250	..	..	..	300	300	300	150	3,350	1,700	5,000	2,450
(d) Sandalwood	..	..	400	400	1,500	4,000	..	..	..	..	..	..	1,900	4,400	2,500	5,400
(e) Grass and other minor produce	..	..	200	150	200	200	..	7,150	..	..	..	100	2,800	12,000	10,550	18,350
II. Timber and other produce removed from the forests by consumers or purchasers	..	100	500	1,300	2,200	6,400	4,300	4,300	1,000	1,200	2,500	2,700	18,200	23,850	85,850	88,850
III. Confiscated drift and waifwood	..	..	..	..	100	50	100	50	50	50	10	10	300	200	4,200	3,150
V. Rent of leased forests, and payments to shareholders in forests managed by Government	1,500	3,500	4,500	4,500	..	..	2,500	2,500	..	..	..	..	8,500	10,500	18,510	20,510
VI. Live and dead stock—																
(a) Purchase of cattle	600	700	..	2,500	250	..	1,550	1,000	..	..	..	..	2,600	8,550	4,600	14,650
(b) Feed and keep of cattle	7,500	7,500	2,000	1,700	250	..	7,000	7,000	..	..	..	..	20,950	20,450	24,750	22,550
(c) Plant, tools and instruments.	400	300	200	500	1,500	250	500	1,000	1,000	1,000	1,000	1,000	5,050	4,600	9,400	10,300
VII. Communications and buildings—																
(a) Roads and bridges	200	600	2,200	1,900	8,200	3,950	3,400	4,400	5,000	6,700	7,500	6,000	27,000	24,550	53,250	49,300
(b) Buildings	650	1,000	1,300	1,300	3,800	3,500	2,150	6,200	5,250	5,100	3,000	5,000	16,800	26,400	49,000	54,650
(c) Other works	500	50	200	150	500	..	400	500	250	150	..	500	2,450	2,050	4,300	5,000
VIII. Demarcation, improvement and extension of forests—																
(a) Demarcation	500	450	2,500	2,500	8,000	4,450	1,000	1,000	1,500	1,500	1,500	1,500	18,000	14,200	74,500	60,500
(b) Compensation for land and rights	..	500	..	200	1,500	..	..	..	500	500	500	13,500	2,500	14,800	9,650	25,100
(c) Surveys and working plans	1,000	360	50	150	1,000	650	1,000	500	150	150	250	250	10,700	9,350	89,200	86,800
(d) Plantations	7,100	7,000	4,900	5,000	500	200	500	500	1,500	1,500	1,000	1,000	16,800	16,350	53,300	52,050
(e) Protection from fire	2,550	1,550	1,500	1,500	1,500	1,200	2,500	2,500	3,000	3,000	3,000	3,000	17,550	17,250	51,450	49,250
(f) Other works	1,700	1,100	750	800	4,900	500	1,600	1,500	4,500	4,500	6,150	5,900	23,600	17,500	74,850	62,350
IX. Miscellaneous—																
(a) Refunds	50	..	..	50	50	100	50	200	150	100	100	1,400	800	2,000	5,000	10,000
(b) Law charges	..	..	..	..	..	..	50	50	200	150	100	300	400	500	1,550	1,500
(c) Other charges	50	50	2,700	3,000	400	50	100	450	150	100	90	190	4,250	4,600	7,240	8,380
Total	36,200	35,000	41,500	43,500	42,300	28,500	52,500	64,500	34,500	37,500	40,000	55,500	3,01,300	3,29,500	8,27,400	8,29,500

Appropriation statement of the figures of the budget and revised estimates for 1895-96 and 1894-95, &c.—*cont.*

Budget head.	Northern Circle.													
	Direction.		Ganjâm.		Vizagapatam.		Gódávari.		Kistna.		Kurnool.		Bellary.	
	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Total of A.—Conservancy and Works..	Rs. 1,100	Rs. 3,200	Rs. 24,500	Rs. 25,000	Rs. 17,500	Rs. 16,000	Rs. 28,000	Rs. 25,500	Rs. 39,200	Rs. 43,200	Rs. 47,500	Rs. 31,000	Rs. 32,000	Rs. 29,900
Expenditure.														
B.—Establishments.														
I. Salaries—														
(*a*) Conservator	16,200	15,400	..	..	..	7,760	9,000	9,000	12,000	12,050	16,200	13,950	5,400	6,950
(*b*) Superior officers	13,250	8,195	7,800	7,800	6,600	2,800	7,500	7,500	6,400	6,500	8,240	8,200	5,100	4,800
(*c*) Subordinate Forest and Depôt establishments.	2,160 + * 13,000	2,000	5,000	5,200	2,800	1,300	2,300	2,300	2,500	2,500	2,500	2,400	1,350	1,100
(*d*) Office establishments ..	9,800 + * 5,500	11,050	1,650	1,650	1,300	940	800	940	850	1,710	1,500	1,890	1,500	770	750
(*e*) Deputation and special allowances	2,440	2,350	1,110	1,000	..	..	..	..	..	..	..	..	1,200	1,000
II. Travelling allowances—														
(*a*) Conservator	3,300	3,000	..	..	..	1,000	2,000	2,000	2,500	2,500	3,000	2,800	950	1,200
(*b*) Superior officers	3,400	3,100	1,500	1,200	1,000	800	3,000	2,500	2,000	2,000	3,000	3,000	330	240
(*c*) Subordinate Forest and Depot establishments	1,000	1,000	1,800	1,800	200	200	500	500	900	900	600	500	..	..
(*d*) Office establishments ..	2,000	2,000	300	320	..	..	..	..	..	..	..	..	160	160
III. Contingencies—														
(*a*) Stationery	50	50	..	..	..	..	150	150	640	700	400	400	100	100
(*b*) Carriage of tents and records	700	750	100	100	150	150	250	250	80	..	50	100	..	..
(*c*) Rents, rates and taxes ..	500	450	50	50	250	220	..	..	..	..	..	..	440	400
(*d*) Pay of Police guard ..	..	..	..	..	..	..	550	450	1,000	1,000	600	700	500	640
(*e*) Official postage	700	600	350	350	230	230	1,000	1,000	600	600	950	900	..	..
(*f*) Sundries	1,200	1,000	450	450	500	500								
Total, B.—Establishments ..	75,200	50,945	20,110	19,920	14,770	15,760	27,190	26,500	30,330	30,250	37,430	34,450	16,300	17,340
Grand Total of all Expenditure ..	76,300	54,145	44,610	44,920	32,270	31,760	55,190	52,000	69,530	73,450	84,930	65,450	48,300	47,240

* Provision for reorganization.

Appropriation statement of the figures of the budget and revised estimates for 1895-96 and 1894-95, &c.—*cont.*

Budget head.	Northern Circle—*cont.*				Central circle.									
	Anantapur.		Total.		Direction.		Cuddapah.		Nellore.		Chingleput.		North Arcot.	
	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.	Budget estimate, 1895-96.	Revised estimate, 1894-95.
	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Total of A.—Conservancy and Works.	Rs. 14,000	Rs. 13,300	Rs. 2,03,800	Rs. 1,87,100	Rs. 64,300	Rs. 64,100	Rs. 47,000	Rs. 37,000	Rs. 34,000	Rs. 34,000	Rs. 15,300	Rs. 13,200	Rs. 47,000	Rs. 50,000
Expenditure.														
B.—Establishment.														
I. Salaries—														
(*a*) Conservator	..	..	16,200	15,400	19,200	23,950	..	..	..	..	..	..	..	6,270
(*b*) Superior officers	7,800	7,370	78,050	73,075	22,950	14,895	13,200	13,200	7,800	7,800	9,600	10,050	6,600	9,800
(*c*) Subordinate Forest and Depôt establishments ..	4,800	5,000	42,000 + * 13,000	42,000	1,600 + * 15,000	1,900	11,000	10,500	6,850	6,850	2,900	2,900	9,900	9,800
(*d*) Office establishments ..	1,500	1,400	22,900 + * 5,500	23,700	10,600 + * 4,700	12,000	2,800	2,800	2,300	2,300	1,450	1,300	2,800	2,800
(*e*) Deputation and special allowances	..	..	9,800	8,750	4,100	3,000	1,540	1,500	..	..	1,370	1,200	940	900
II. Travelling allowances—														
(*a*) Conservator	..	..	3,300	3,000	3,000	3,000	..	..	..	..	..	..	..	..
(*b*) Superior officers	1,000	1,000	15,600	14,600	4,800	4,000	2,200	2,000	1,500	1,300	2,000	1,800	1,600	1,600
(*c*) Subordinate Forest and Depôt establishments	1,000	1,300	13,550	13,600	800	950	2,600	2,600	1,700	1,700	900	800	3,100	3,050
(*d*) Office establishments ..	300	300	5,130	4,960	2,500	2,500	500	500	350	350	400	400	600	600
III. Contingencies—														
(*a*) Stationery	..	..	50	50	50	50	10	10	10	10	..	10	10	10
(*b*) Carriage of tents and records.	100	150	2,400	2,560	1,000	1,000	150	150	250	250	100	100	150	160
(*c*) Rents, rates and taxes ..	..	..	1,280	1,170	..	..	60	50	..	..	10	10	80	30
(*d*) Pay of Police guards ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Official postage	350	350	4,220	4,080	800	750	480	440	240	240	340	320	1,100	1,000
(*f*) Sundries	450	500	5,650	5,590	1,500	1,550	700	750	800	800	350	360	810	690
Total B.—Establishments ..	17,300	17,370	2,38,630	2,12,535	92,600	69,545	35,240	34,500	21,800	21,600	19,420	19,250	27,690	26,910
Grand Total of all Expenditure ..	31,300	30,670	4,42,430	3,99,635	1,56,900	1,33,645	82,240	71,500	55,800	55,600	34,720	32,450	74,690	86,910

* Provision for reorganization.

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget head.	Central Circle—*cont.*										Southern Circle.					
	South Arcot.		Salem.		Trichinopoly.		Tanjore.		Total.		Direction.		South Canara.		North Malabar.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
Total of A.—Conservancy and Works.	Rs. 28,000	Rs. 25,000	Rs. 52,100	Rs. 52,200	Rs. 29,000	Rs. 31,000	Rs. 5,600	Rs. 6,400	Rs. 3,22,300	Rs. 3,12,900	Rs. 7,300	Rs. 7,000	Rs. 36,400	Rs. 44,500	Rs. 10,600	Rs. 13,500
Expenditure—*cont.*																
B.—Establishments—cont.																
I. Salaries—																
(*a*) Conservator	..	..	..	..	..	..	..	..	19,200	23,950	13,200	13,700	..	..	..	..
(*b*) Superior officers	12,000	11,200	12,600	13,800	10,800	11,475	..	..	95,550	88,690	7,800	1,600	12,000	13,770	4,800	4,800
(*c*) Subordinate Forest and Depôt establishments	9,900	10,000	13,300	12,500	4,600	4,400	1,050	1,050	61,100 + *15,000	59,900	2,000 + * 9,000	1,500	6,700	6,700	6,000	5,900
(*d*) Office establishments	2,500	2,500	2,700	2,700	2,300	2,350	750	750	28,200 + * 4,700	29,500	8,200 + * 2,800	8,500	3,000	3,200	2,000	2,400
(*e*) Deputation and special allowances	1,370	1,200	1,370	1,800	1,110	1,125	..	..	11,800	10,725	1,910	1,850	1,710	2,000	600	600
II. Travelling allowances—																
(*a*) Conservator	..	..	..	..	..	..	..	..	3,000	3,000	3,000	3,000	..	..	..	..
(*b*) Superior officers	2,000	2,000	2,500	2,800	2,000	1,700	800	700	19,400	17,900	2,300	1,600	1,800	2,000	1,200	1,200
(*c*) Subordinate Forest and Depôt establishments	2,400	2,400	4,200	3,700	1,800	1,800	320	300	17,830	17,300	1,020	1,000	2,400	2,400	1,300	1,100
(*d*) Office establishments	500	500	600	500	500	500	220	240	6,170	6,000	1,000	1,000	400	400	150	150
III. Contingencies—																
(*a*) Stationery	..	..	..	..	..	20	..	..	80	110	50	50	..	..	..	10
(*b*) Carriage of tents and records	240	240	500	500	250	200	100	100	2,740	2,700	600	500	350	400	50	20
(*c*) Rents, rates and taxes	600	600	50	50	80	80	..	..	880	820	500	480	50	50	..	..
(*d*) Pay of Police guards	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Official postage	800	800	1,350	1,400	520	500	180	180	5,810	5,610	600	600	900	900	150	150
(*f*) Sundries	760	860	800	750	300	350	170	220	6,190	6,340	1,500	1,570	350	450	300	370
Total B.—Establishments	33,070	32,300	39,970	40,500	24,260	24,500	3,600	3,550	2,97,650	2,72,655	55,480	36,950	29,660	32,270	16,550	16,700
Grand Total of all Expenditure	61,070	57,300	92,070	92,700	53,260	55,500	9,200	9,950	6,19,950	5,85,555	62,780	43,950	66,060	76,770	27,150	30,200

* Provision for reorganization.

Appropriation statement of the figures of the budget and revised estimates for 1895–96 and 1894–95, &c.—*cont.*

Budget head.	Southern Circle—*cont.*															
	South Malabar.		Nilgiris.		North Coimbatore.		South Coimbatore.		Madura.		Tinnevelly.		Total.		Grand Total.	
	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.	Budget estimate, 1895–96.	Revised estimate, 1894–95.
	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
Total of A.—Conservancy and Works ..	Rs. 36,200	Rs. 35,000	Rs. 41,500	Rs. 43,500	Rs. 42,300	Rs. 28,500	Rs. 52,500	Rs. 64,500	Rs. 34,500	Rs. 37,500	Rs. 40,000	Rs. 55,500	Rs. 3,01,300	Rs. 3,29,500	Rs. 8,27,400	Rs. 8,29,500
Expenditure—*cont.*																
B.—Establishments—cont.																
I. Salaries—																
(*a*) Conservator	..	..	..	..	..	..	..	..	..	..	..	..	13,200	13,700	48,600	53,050
(*b*) Superior officers	9,600	11,250	10,800	14,130	16,200	14,570	6,600	6,570	9,040	9,120	10,200	5,800	87,040	81,610	2,60,640	2,43,375
(*c*) Subordinate Forest and Depôt establishments.	4,950	4,950	8,400	8,000	5,950	5,950	9,900	9,600	8,200	7,500	8,000	8,000	60,100 + * 9,000	58,100	2,00,200	1,60,000
(*d*) Office establishments	2,400	2,150	2,750	2,600	3,000	3,050	3,150	3,200	2,500	2,200	2,300	2,500	29,300 + * 2,800	29,800	98,400	83,000
(*e*) Deputation and special allowances	..	250	1,540	1,600	2,310	1,500	940	900	1,110	1,200	940	500	11,060	10,400	32,660	29,875
II. Travelling allowances—																
(*a*) Conservator	..	..	..	..	..	..	..	..	..	..	..	..	3,000	3,000	9,300	9,000
(*b*) Superior officers	1,000	1,500	1,600	1,800	2,500	2,400	1,800	1,500	2,000	1,700	2,000	1,500	16,200	15,200	51,200	47,700
(*c*) Subordinate Forest and Depôt establishments	1,200	1,200	1,800	1,800	2,000	2,000	2,500	2,400	2,800	2,600	2,400	2,400	17,420	16,900	48,800	47,800
(*d*) Office establishments	150	150	100	150	500	400	400	400	500	500	400	500	3,600	3,650	14,900	14,700
III. Contingencies—																
(*a*) Stationery	..	..	10	50	10	10	10	10	..	..	..	..	80	130	210	290
(*b*) Carriage of tents and records	10	10	..	..	250	200	200	200	200	250	200	250	1,860	1,830	7,000	7,090
(*c*) Rents, rates and taxes	20	20	100	100	140	140	90	90	50	50	..	..	950	930	3,110	2,920
(*d*) Pay of Police guards	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
(*e*) Official postage	170	170	250	250	600	550	375	370	600	600	700	800	4,345	4,390	14,375	14,100
(*f*) Sundries	350	350	1,140	550	1,000	600	525	530	700	700	500	550	6,365	5,670	18,205	17,600
Total B.—Establishments	19,850	22,000	28,490	31,030	34,460	31,370	26,490	25,770	27,700	26,420	27,640	22,800	2,66,320	2,45,310	8,02,600	7,30,500
Grand Total of all Expenditure	56,050	57,000	69,990	74,530	76,760	59,870	78,990	90,270	62,200	63,920	67,640	78,300	5,67,620	5,74,810	16,30,000	15,60,000

* Provision for reorganization.

REVENUE DEPARTMENT.

1894.

Board of Revenue

(Land Revenue),

MADRAS.

Printed January th, 1895.

Proceedings, dated 21*st December* 1894,
Forest No. 786.

Communicating to all Collectors and Conservators of Forests, with remarks, Government Order reviewing the revised and the budget estimates of the Forest Department for 1894-95 and 1895-96, respectively.

F 17 8,000—17-7-94.

149

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read Proceedings of the Board of Revenue, Land Revenue, Dated 21st December 1894, Forest No 786.

Order thereon, Dated 17th January 1895 No 190 Rev

Recorded.
(True Extract)

Under Secretary to Govt

To
The Board of Revenue, Land Revenue.
" Accountant General.
" Forest Dept.

* Copy attached.

Govt. of {1895} Madras.

REVENUE.

144

To

The Financial Dept

Dated

Recd. 19.1.95

Regd 21.1.95

Encl.

Mis. G.O., 17th January 1895, No. 190

SUBJECT.

Recording BP. Conq: to all Collectors and Conservators of Forests, with remarks, Government Order reviewing & revised and the budget estimates of the Forest Dept for 1894-95 and 1895-96, respectively.

P.o. 1053 & 1-12-94 Fin Dept

C.L.

mis.

Order

Recorded with the remark that these printing of the statements showing the detailed estimates might have been formed till after the estimates proposed by the Board were accepted by the Govt of India.

2 The Accountant General has placed the revised estimates of receipts & charges at 19.50 and 14.30 lakhs respectively, & these figures are accepted by the Govt of India.

3 It is observed that the charges under 1. Refunds are still mixed up with 11 Forests. They should be entered separately in the Budget

Financial Department

C.L

this

Order: 31st January 1895 no 96

Recorded with the remarks that the printing of the statements showing the distribution of the Grants by districts might have been formed by the Board until after the Estimates have been finally passed by the Government of India.

2. The Accountant General has placed the revised estimates of receipts and charges at 19.50 and 14.30 lakhs respectively, and these figures are Almost certain to be obtained

3. It is observed that the charges under

Forwarded [illegible]

[illegible] are still mixed
[illegible] with [illegible] Forest
[illegible] they should be entirely
[illegible] separated as in the
[illegible] Civil Estimates, and
[illegible] not brought into the
[illegible] grand total.

C8/25/95

L.S. 25/1/95

[illegible] Secretary Dept
[illegible]

25/1/95.

[illegible]

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} 189.

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

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A
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STATEMENT WITH DITTO.							
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